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7 *Attorneys for Plaintiffs Mary Grace Simpao and Christina Naputi*
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FILED
DISTRICT COURT OF GUAM

OCT 12 2007 *mbe*

JEANNE G. QUINATA
Clerk of Court

11
12 DISTRICT COURT OF GUAM
13 TERRITORY OF GUAM

14 MARY GRACE SIMPAO, CHRISTINA
NAPUTI, and JANICE CRUZ, on behalf of
15 themselves and a class of others similarly
situated,

16
17 Plaintiffs,

18 vs.

19 GOVERNMENT OF GUAM,

20 Defendant,

21 vs.

22 FELIX P. CAMACHO, Governor of Guam,
Intervenor-Defendant.

CASE NO. CV04-00049
CASE NO. CV04-00006

DECLARATION OF JAMES L. CANTO
IN SUPPORT OF SIMPAO PLAINTIFFS'
SECOND APPLICATION FOR
ATTORNEYS' FEES AND COSTS

23 I, James L. Canto II, declare as follows:

24 1. I am a partner of the law firm Shimizu Canto & Fisher (formerly Van de veld
25 Shimizu Canto & Fisher) and co-counsel for class representatives Simpao, Naputi and Cruz. I
26 submit this Declaration in response to the Court's Order of September 13, 2007, in support of

1 my firm's, my co-counsels' and Plaintiffs' second application for an award of attorneys' fees
2 for services rendered in the above-captioned matter, and for reimbursement of expenses
3 reasonably incurred in connection with this litigation. This is intended to supplement the
4 declaration previously submitted on June 8, 2007 in support of our application for attorneys'
5 fees filed that day.

6 2. As previously stated, for purposes of this class action, Shimizu Canto & Fisher
7 (formerly Van de veld Shimizu Canto & Fisher) formally associated with Tousley Brain
8 Stephens PLLC, a Seattle, Washington law firm with extensive experience in class action
9 matters and which has both prosecuted and defended numerous multi-million dollar class
10 actions. Jointly with Tousley Brain Stephens, Shimizu Canto & Fisher (formerly Van de veld
11 Shimizu Canto & Fisher) has been involved in the investigation, prosecution, and settlement of
12 this litigation from its inception to the present. As co-lead counsel, we played a key role in the
13 case, performing substantial work on behalf of Plaintiffs and the Class. All of the services
14 performed by our firm were reasonably necessary, and significant examples of that work were
15 outlined in my June 8, 2007 declaration. Since June 8, 2007, we have continued to advance the
16 best interests of the class and our subsequent work includes: Presenting objections at the
17 fairness hearing and uncovering flaws in the proposed settlement to try to improve the position
18 of, and benefits to, the class; and briefing issues regarding the motion for final approval of the
19 proposed settlement agreement.

20 3. All attorneys of this law firm have maintained contemporaneous time records
21 reflecting the time spent on this and other matters. As of October 11, 2007, my firm had
22 devoted a total of 2,603.89 professional hours of services by attorneys toward the prosecution
23 of this case. The names, current hourly rates, and hours incurred by each of the attorneys are
24 attached hereto as Exhibit 1. As shown in Exhibit 1, this firm's lodestar based on its normally-
25 charged rates and as of October 11, 2007 is \$520,778.00. Complete detailed time records for
26 Shimizu Canto & Fisher attorneys are shown in Exhibits 3, 4, & 5.

1 4. As of October 11, 2007, Shimizu Canto & Fisher has spent a total of \$19,222.99
2 in unreimbursed costs. These costs, which were reasonably and necessarily incurred in
3 connection with the prosecution of this litigation, are summarized in Exhibit 2 attached hereto.
4 The costs were incurred solely in connection with this case and are reflected on the books and
5 records of Shimizu Canto & Fisher, which we maintain in the course of business. They are an
6 accurate record of the expenses incurred by this firm in this case.

7 5. Exhibit 3 is a complete detailed time record for the hours worked on this case by
8 attorney James L. Canto II of Shimizu Canto & Fisher, showing the date of activity, the
9 description of activity, and the duration of activity.

10 6. Exhibit 4 is a complete detailed time record for the hours worked on this case
11 by attorney Thomas J. Fisher of Shimizu Canto & Fisher, showing the date of activity, the
12 description of activity, and the duration of activity.

13 7. Exhibit 5 is a complete detailed time record for the hours worked on this case by
14 attorney Curtis C. Van de veld of Shimizu Canto & Fisher, showing the date of activity, the
15 description of activity, and the duration of activity.

16 8. There has been no unnecessary duplication of services for which my firm now
17 seeks compensation. In those instances in which two or more attorneys participated in any
18 matter, this joint participation was necessary because of the complexity of the problems
19 involved and the time constraints that existed.

20 9. Attached hereto as Exhibit 6 is the Declaration of Nancy A. Pacharzina in
21 Support of Simpao Plaintiffs' Application of Attorneys' Fees and Costs. I received this
22 document through electronic e-mail transmission on October 12, 2007 and I personally
23 recognize the electronically scanned signature of Ms. Nancy A. Pacharzina thereupon to be her
24 own. The original ink-signed version of this document is being mailed to me and will be filed
25 with the District Court of Guam shortly.

26 10. In the above-mentioned Declaration, Ms. Nancy A. Pacharzina avers that her

1 law firm, as associated co-counsel for the Simpao Plaintiffs, has devoted a total of 1,372.90
2 professional hours to the prosecution of this case. The detailed billing records, showing the
3 date of activity, person performing the activity, the billable rate, the duration of the activity, the
4 resulting fee amount, and the description of the activity by each of the attorneys (including
5 partners and associates), paralegals, and law clerks, are attached as part of Exhibit A to Nancy
6 Pacharzina's Declaration. As shown in that Exhibit A, that firm's lodestar based on national
7 rates and as of October 9, 2007 is \$ 699,379.00. Additionally, Ms. Pacharzina reports her firm
8 expended a total of \$27,686.89 in unreimbursed costs, which were reasonably and necessarily
9 incurred in connection with the prosecution of this litigation, and are summarized on the
10 Exhibit B attached to Ms. Pacharzina's Declaration. Detailed records of these costs are also
11 included as part of that Exhibit B.

12 11. The combined total of the lodestar calculations of the law firms Shimizu Canto
13 & Fisher (formerly Van de veld Shimizu Canto & Fisher) and Tousley Brain Stephens PLLC
14 for their joint work in prosecution of this class action is 3,976.79 hours, equating \$1,220,157.00
15 in fees. The combined unreimbursed costs of the two firms totals \$ 46,909.88.

16 12. Shimizu Canto & Fisher (formerly Van de veld Shimizu Canto & Fisher) and
17 Tousley Brain Stephens represented the *Simpao* plaintiffs on a contingent basis. Tousley Brain
18 Stephens advanced all costs incurred on the *Simpao* plaintiffs' behalf. The only funds we will
19 receive for our work on this case are limited to the amounts awarded by the Court.
20

21 I declare under penalty of perjury under the laws of the United States and the Territory
22 of Guam that the foregoing is true and correct.
23

24 Executed this 12TH day of October 2007.

25
26 
JAMES L. CANTO II

EXHIBIT 1

LODESTAR REPORT

For Shimizu Canto & Fisher (formerly Van de veld Shimizu Canto & Fisher)

Attorney	Total Hours	Hourly Rate	Total Fees
James L. Canto II	1,184.20	\$ 200.00	\$ 236,840.00
Thomas J. Fisher	974.69	\$ 200.00	\$ 194,938.00
Curtis C. Van de veld	445.00	\$ 200.00	\$ 89,000.00
 TOTAL	 <u>2,603.89</u>		 <u>\$ 520,778.00</u>

EXHIBIT 2

EITC COSTS- SHIMIZU CANTO & FISHER, P.C.

Date	Check No.	Payee	Description	For	Amount
12/3/2004	4245	Treasurer of Guam	Printing and Reproduction	EITC	\$624.00
12/3/2004	4246	Treasurer of Guam	Printing and Reproduction	EITC	\$312.00
12/10/2004	4255	Treasurer of Guam	Printing and Reproduction	EITC	\$156.00
12/20/2004	4276	Fast Copy	Printing and Reproduction	EITC	\$241.98
1/3/2005	4277	Cash	Postage and Delivery	EITC	\$233.82
2/25/2005	4367	Fast Copy	Printing and Reproduction	EITC	\$200.16
4/1/2005	4399	Treasurer of Guam	Printing and Reproduction	EITC J. Cruz Tax Returns	\$312.00
4/4/2005	407	J Scott Magliari & Company	Invoice #AUP/VSCF-002/EITC	EITC	\$1,816.41
7/1/2005	Wire Transfer	JAMS, Inc.	Professional Service	EITC Mediation Cost	\$9,433.34
10/1/2005	5,063 pages @ .20 per page as of 10/11/2007		Printing and Reproduction	EITC	\$1,012.60
10/5/2005	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$36.96
1/1/2006	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$64.48
3/31/2006	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$154.00
4/1/2006	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$233.20
7/1/2006	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$161.52
10/1/2006	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$62.72
1/1/2007	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$100.24
4/1/2007	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$33.28
7/1/2007	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$48.24
10/1/2007	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$47.28
10/11/2007	Credit Card	Pacer	Electronic Document Retrieval	EITC	\$96.96
07/07/04 --		Westlaw	Research	EITC	\$3,841.80
Present					\$1,222.99

EXHIBIT 3

6/18/2004	Group Disc re: New clt for EITC Action & Issues ccv,ngs,tjf	0.75	JLC	page 1
6/21/2004	Conference with TJF & CCV re: Santos Settlement Agreement	0.5	JLC	
6/21/2004	Research class Actions General	2	JLC	
6/21/2004	Review Santos complaint	0.5	JLC	
6/21/2004	Review stip to dismiss AG as defendant	0.25	JLC	
6/22/2004	Review Ag's Opp. To Phillips Complaint	0.25	JLC	
6/22/2004	Research intervention to challenge settlement agreement	3.5	JLC	
6/22/2004	Review Santos scheduling order and discovery plan	0.25	JLC	
6/22/2004	Conference with TJF & CCV re: Santos Settlement	0.5	JLC	
6/23/2004	Review Santos stipulation to accept magistrate	0.25	JLC	
6/23/2004	Review order for settlement preliminary approval	0.75	JLC	
6/23/2004	Conference with TJF & CCV re: Santos Settlement	0.75	JLC	
6/23/2004	Research class action intervention	1.75	JLC	
6/24/2004	Review Santos order to approve class counsel and class notice	0.25	JLC	
6/24/2004	Review Settlement Agreement (Santos)	1.5	JLC	
6/24/2004	Conference with TJF & CCV re: Santos Settlement	0.5	JLC	
6/24/2004	Research Class Counsel Conflicts	3	JLC	
6/25/2004	Research Alaniz/Bowling Green & Progeny	1	JLC	
6/25/2004	Conference with CCV & TJF Re: Intervention Motion	1	JLC	
6/26/2004	Research Inadequate Class Rep.	2.75	JLC	page 2
6/26/2004	Conference w/ CCV re: Inadequate Class Rep	0.25	JLC	
6/27/2004	Research Class Action Notice	2.25	JLC	
6/27/2004	Conference w/ TJF Re: Class Notice	1	JLC	
6/28/2004	Research Permissive Intervention	2.75	JLC	
6/28/2004	Conference with TJF Re: Permissive Intervention	0.75	JLC	
6/29/2004	Prep Motion to Intervene for Filing	2.5	JLC	
6/30/2004	Conference with TJF, CCV Re: Media	0.5	JLC	
7/2/2004	Review Motion Hearing Order	0.25	JLC	
7/2/2004	Tele conference w/ TJF Re: Motion Schedule Order	0.25	JLC	
7/7/2004	Review of Torres Motion Scheduled Order	0.25	JLC	
7/9/2004	Review Torres Mtotion to Intervene & Complaint	1	JLC	
7/9/2004	conference w. TJF, CCV Re: Torres Interevention	1	JLC	
7/9/2004	Review of Torres Amended Complaint	0.5	JLC	
7/9/2004	Tele conference w/ TJF Re: Tax Solution	0.5	JLC	
7/9/2004	Tele conference w/ TJF Re: 6511	0.5	JLC	
7/10/2004	Review Phillips Motion to cont. & Research	1	JLC	
7/10/2004	Conference with CCV Re: Art III Judge	0.25	JLC	
7/10/2004	Tele conference with TJF Re: Art III Judge	0.25	JLC	
7/12/2004	Review of Torres Motion to vacate	0.25	JLC	
7/12/2004	Conference with CCV, TJF Re: Torres vacate mtn	0.5	JLC	page 3
7/12/2004	Research identical interest of intervenors	3.5	JLC	
7/13/2004	research Objector Status vs. Interevenor	2	JLC	
7/13/2004	Prep Opp to Torres Intervention	1.75	JLC	
7/13/2004	Conference with CCV, TJF Re: Opp to Torres Intervention	0.25	JLC	
7/14/2004	Review of Torres 2nd Amended Complaint	0.5	JLC	
7/14/2004	Tele conference with TJF Re: Torres 2nd Amended Complaint	0.25	JLC	
7/14/2004	Research Fairness Hearing vs. Intervention	2.25	JLC	
7/14/2004	Write Opp to Torres Intervention	4	JLC	
7/15/2004	Conferene with TJF, CCV Re: Torres Strategy Interv. Opp	0.75	JLC	
7/15/2004	Write opp to Torres Intervention	6	JLC	
7/16/2004	Prep & File Opp to Torres Mtn to Intervene	2.5	JLC	
7/16/2004	Review Phillips Motion Resp. to Torres Mtn to vacate	0.25	JLC	

7/16/2004	Review Stip for Additional Notice	0.25	JLC	
7/16/2004	Review Phillips Mtn to Appt Class Counsel	1	JLC	
7/16/2004	Conferene with CCV,TJF Re: 7/16 Hearing	2	JLC	
7/17/2004	Review Torres Reply to Opp to vacate Mtn	0.75	JLC	
7/17/2004	Review Torres Obj. to class counsel Appt	0.25	JLC	
7/17/2004	conference with TJF,CCV,NGS Re: 7/16/04 Hearing	1	JLC	
7/17/2004	Review court Order appointing Interim Class Counsel	0.25	JLC	
7/18/2004	Web Research Re: Poss. Class Counsel Partners	2.25	JLC	page 4
7/20/2004	Review Email from TBS to TJF	0.25	JLC	
7/22/2004	Email to TBS Re: Poss. Assoc. of counsel	0.25	JLC	
7/22/2004	Research Imped. Ability to protect interest.	3.75	JLC	
7/23/2004	conference with CCV Re: Assoc. Class counsel	0.5	JLC	
7/23/2004	Review AG's Opp to Intervene Mtn	1	JLC	
7/23/2004	Review Phillips Opp to Intervene Mtn	2.5	JLC	
7/23/2004	Research AG's & Phillips Opp Law	4	JLC	
7/24/2004	Research Timely filing	2	JLC	
7/24/2004	Tele conference w/ CCV Re: Reply to Intervene Mtn Opp	0.5	JLC	
7/25/2004	Tele Conference w/ TBS Re: Poss Assoc. of Counsel	0.25	JLC	
7/25/2004	Research signif. Prot. Int.	2.75	JLC	
7/25/2004	Conference w/ CCV Re: intervention opp reply	0.25	JLC	
7/26/2004	Prep /write Interv. Opp. Reply	3	JLC	
7/26/2004	Research Inadequate Class Rep.	2.25	JLC	
7/26/2004	Review Phillips amended interv. Opp	1.75	JLC	
7/27/2004	Tee conference with K. Stephens Re: Poss. Assoc of counsel	0.25	JLC	
7/27/2004	Conference with CCV Re: TBS poss Assoc of counsel	0.5	JLC	
7/27/2004	Write Interv. Opp. Reply	7	JLC	
7/28/2004	Write Interv. Opp. Reply	8	JLC	
7/28/2004	prep & file mtn for lv. To exceed	1.5	JLC	page 5
7/29/2004	Write Interv. Opp. reply	9.5	JLC	
7/29/2004	Review TJF email to K. Stephens at TBS	0.25	JLC	
7/30/2004	Prep/Format & File Mtn interv. Opp. Reply	2.75	JLC	
7/30/2004	Conference w/ CCV Re: Interv. opp reply	1	JLC	
8/2/2004	Research Art. III Judge	2	JLC	
8/2/2004	Review Torres reply to AG/Phillips opp	1.75	JLC	
8/2/2004	Review Order granting lv file exvess	0.25	JLC	
8/2/2004	conference w/ CCV Re: Torres replies	0.75	JLC	
8/2/2004	review torres reply to Naputi opp.	2	JLC	
8/2/2004	Conference w/ CCV Re: Art III Judge	0.5	JLC	
8/2/2004	Review Torres Decls.	0.75	JLC	
8/3/2004	Research Torres replies case law.	4	JLC	
8/3/2004	Review request Art III Judge	2	JLC	
8/3/2004	Conference with CCV Re: Art III Judge/ Hrg prep	1	JLC	
8/3/2004	Review of Notice of Appeal	0.25	JLC	
8/4/2004	Prep for interv. Mtn hrg.	7	JLC	
8/4/2004	Conference w/ CCV Re: Interv. Mtn Prep	1.5	JLC	
8/4/2004	Tele conference w/ CCV Re: Interv. Mtn	0.25	JLC	
8/5/2004	Interv. Mtn hrg prep	1.5	JLC	
8/5/2004	Review order denying interv.	1	JLC	
8/5/2004	Conference with CCV Re: Interv. Denial	2	JLC	page 6
8/5/2004	conference w/ TJF Re: Interv. Denial	1.25	JLC	
8/5/2004	Tele conference with CCV Re: Interv. Denial	0.25	JLC	
8/6/2004	Research Machem & Progeny	3	JLC	

8/6/2004	Conference with TJF & CCV Re: Amchem	1.5	JLC	
8/9/2004	Research Amchem Progeny	2	JLC	
8/9/2004	Conference with CCV re: Amchem	0.75	JLC	
8/10/2004	Tele conference w/ TBS Re: Interv. Denial w/ CCV, TJF	0.75	JLC	
8/10/2004	Prep & Fax 120pp. To TBS K. Stephens, C. Brain	1	JLC	
8/10/2004	Conference with TJF, CCV Re: TBS call	0.25	JLC	
8/13/2004	Research overbroad class def.	3.5	JLC	
8/16/2004	Tele conference w/ TJF Re: Overbroad of class def.	0.5	JLC	
8/19/2004	Researchg Class standing/ options	4	JLC	
8/20/2004	Conference with TJF & CCV Re: Class Standing	1	JLC	
8/23/2004	Tele conferece with TBS re: Strategy	0.25	JLC	
8/24/2004	Tele conference with TBGS Re: Strategy (CCV,TJF)	0.75	JLC	
8/24/2004	Research antagonistic class int.	2.75	JLC	
8/25/2004	Research antoagonistic class int.	2	JLC	
8/25/2004	Conf w/ CCV,TJF Re: antagonistic int.	0.75	JLC	
8/31/2004	Tele conference w/ TBS Re: Litigation Strategy (TJF,CCV)	0.75	JLC	page 7
9/1/2004	Review email from TBS (J.Albertson)	0.25	JLC	
9/7/2004	Tele conference w/ TBS Re:Strategy (CCV,TJF)	0.75	JLC	
9/7/2004	Conference w/ TJF, CCV Re: conf call to TBS	0.5	JLC	
9/9/2004	Research 6511 Equitable Estop	2.75	JLC	
9/10/2004	Research Estop. 9th Circuit	2	JLC	
9/10/2004	Conference w/ CCV Re: Estoppel	0.5	JLC	
9/10/2004	Review & sign for Assoc. of counsel	0.25	JLC	
9/11/2004	Review Assoc of counsel proposal	0.25	JLC	
9/11/2004	Conference wwith TJF,CCV Re: Assoc of counsel	1.5	JLC	
9/13/2004	Tele conference w/ TJF Re: Estoppel	0.25	JLC	
9/14/2004	Tele conferene with TBS Re: Strategy	0.75	JLC	
9/14/2004	Email to TBS Re: Assoc of counsel	0.25	JLC	
9/16/2004	Review email from TBW Re: Assoc of counsel	0.25	JLC	
9/16/2004	Research waiver sov. Immun.	4	JLC	
9/17/2004	Research waiver sov. Immun.	3	JLC	
9/17/2004	Write legal memo re: sov. Immun	1.5	JLC	
9/20/2004	Conference with TJF, CCV Re: Sov. Immun	0.75	JLC	
9/21/2004	Tele conference w/ TBS Re: Strategy	0.75	JLC	
9/21/2004	Email to D. Hoff	0.25	JLC	
9/22/2004	Fax legal memo to D. Hoff	0.25	JLC	page 8
9/22/2004	Research mtn decert. By objectors	2.5	JLC	
9/22/2004	Tele conference w/ CCV Re: Phillips negot.	0.25	JLC	
9/27/2004	Research 7422 case treatment	3	JLC	
9/28/2004	Tele conference w/ CCV,TJF Re: Phillips Negot.	1	JLC	
9/29/2004	Tele conference with TJF Re: Sov Immun	0.5	JLC	
9/30/2004	Conference call w/ TBS re: Filing Strategies (D. Hoff)	1	JLC	
9/30/2004	Conference w/ TJF, CCV Re: Pleadings strategy	2	JLC	
10/1/2004	Research class counsel conflict issue	1.5	JLC	page 9
10/1/2004	Conference with TJF Re: Class counsel conflicts	0.5	JLC	
10/1/2004	Conference with CCV Re: Ag's Position	0.5	JLC	
10/3/2004	Tele conference w/ TJF re: class cnsl conflicts research	0.5	JLC	
10/4/2004	Prep Filing strategy memo to TBS	1.5	JLC	
10/5/2004	Study TJF research Re: class cnsl conflicts	3	JLC	
10/15/2004	Conference w/ CCV, TJF Re: AG & Settl.	1.25	JLC	
10/18/2004	Conference w/ TJF, CCV Re: Class cnsl conflict research	0.75	JLC	
10/19/2004	Tele conference with K. Stephens	0.25	JLC	

10/21/2004	Tele conference w/ TBS re: Litigation options	1	JLC	
10/21/2004	Email& Fax memo to TBS	0.25	JLC	
10/21/2004	Conference w/ TBS Re: Standing research issues	0.5	JLC	
10/22/2004	Research stand to decertify	4.5	JLC	
10/25/2004	Research Obj standing to move decertify	2.75	JLC	
10/25/2004	Conference w/ JLC, TJF Re: Appellate brief outline	1.5	JLC	
10/25/2004	Conference w/ JLC, TJF Re: Amchem case & Limited fund cases	2	JLC	
10/26/2004	Research Re: Limited find cse definition	3.25	JLC	
10/26/2004	Conference w/ TJF Re: Ability to impair/impede to protect inf	1.75	JLC	
10/27/2004	Research impair/impede ability protect. Int- fund issue	3.5	JLC	
10/28/2004	Conference call w/TBS Kim & Nancy	1.5	JLC	
10/28/2004	Email & Fax to Nancy @ TBS	0.75	JLC	
10/28/2004	Research impair/impede ability to protect int. fund issue	3	JLC	
11/2/2004	Conference w/ TJF, CCV Re: Parallel action petition	0.75	JLC	
11/2/2004	Fax & Email documents to N. Pacharzina	0.25	JLC	page 10
11/2/2004	Review 2 opps to complaint	1	JLC	
11/2/2004	Tele conference w/ TBS N. Pacharzina w/ TJF, CCV	1	JLC	
11/3/2004	Review research Re: Impair/Impede ability protect int.	1	JLC	
11/3/2004	Conference w/ TJF,CCV Re: Calvo & Clark opp Issues	1	JLC	
11/4/2004	Prep Appeal	3	JLC	
11/5/2004	Prep Appeal	3.25	JLC	
11/6/2004	Prep Appeal	3.5	JLC	
11/7/2004	Prep Appeal	3	JLC	
11/8/2004	Conference call w/ TBS	1	JLC	
11/9/2004	Prep Appeal	3.25	JLC	
11/10/2004	Prep Appeal	8.5	JLC	
11/11/2004	Prep Appeal	6	JLC	
11/11/2004	Conference w/ TJF, CCV re: Appeal	2	JLC	
11/11/2004	Tele conference w. N. Pacharzina (TBS) & CCV,TJF	1	JLC	
11/12/2004	Conferene call w/TBS	1.25	JLC	
11/12/2004	Prep Appeal	6	JLC	
11/13/2004	Review Appeal	2	JLC	
11/14/2004	Review Appeal	2.5	JLC	
11/16/2004	Conference call w/ Nancy Pacharzina (TBS) & TJF	1.25	JLC	page 11
11/17/2004	Edit Appeal brief	3	JLC	
11/18/2004	Edit Appeal brief	2	JLC	
11/19/2004	Edit Appeal brief	2.5	JLC	
11/21/2004	Mtg w TJF. CCV & Edit Appeal brief	6	JLC	
11/22/2004	Edit Appeal Brief & Re-writes	6	JLC	
11/23/2004	Edit Appeal brief & Re-writes	4	JLC	
11/24/2004	Review Phillips mtn approve adim plan	1.25	JLC	
11/24/2004	Review Gov. opp admin plan	1.75	JLC	
11/24/2004	Review stip re fairness hrg	0.25	JLC	
11/24/2004	Review crt order re Gov. Appeal	0.25	JLC	
11/24/2004	Tele conference to N.Pacharzina lv. Msg.	0.25	JLC	
11/24/2004	Tele conference w/ N. Pacharzina & TJF	0.75	JLC	
11/24/2004	Conference w/ TJF re: Appeal	0.5	JLC	
11/26/2004	Review N. Pacharzina 19pp. Brief	1.5	JLC	
11/29/2004	Conference w/ CCV & TJF re: Appeal	1	JLC	
11/30/2004	Tele conference w/ N. Pacharzina Re: Discovery Request	0.5	JLC	
11/30/2004	Tele conference w/ CCV Re: Disco Request	0.5	JLC	
12/1/2004	Review gov's dec in opp AG & Admin Plan	1	JLC	

12/1/2004	Conference w/TJF,CCV re: new complaint	2	JLC	
12/2/2004	Tele conference w/ THF re: New complaint	0.25	JLC	page 12
12/2/2004	Research tolling of sol	2.25	JLC	
12/2/2004	Review new complaint	1	JLC	
12/3/2004	Confrence w/ TJF, CCV re: filing new complaint	0.5	JLC	
12/6/2004	Research obj. atty fees	3	JLC	
12/6/2004	Tele conferece with CCV re: Atty's fees & Standing	0.5	JLC	
12/8/2004	Tele conference w/ N. Pacharzina & CCV	0.5	JLC	
12/8/2004	Review AG's Mtn strike Mantanona Appear	0.75	JLC	
12/8/2004	Review Ag's Mtn to strike calvo	0.5	JLC	
12/8/2004	Review AG's Mtn relief Nov 12 Order	0.75	JLC	
12/9/2004	Review Phillips resp. to Gov vs. Admin Plan	1	JLC	
12/9/2004	Conference with CCV,TJF re: CTC	0.5	JLC	
12/9/2004	Conference w/ CCV, THF re: Gov vs. Ag's	0.75	JLC	
12/10/2004	Research Torres res jud./ Collat estop	2.5	JLC	
12/13/2004	Cofnerence w/ TJF,CCV re: estop./ waiver	2	JLC	
12/15/2004	Review Mantanona opp to AG mtn to strike	0.75	JLC	
12/15/2004	Tele conference w/ CCV re: Poss settle	0.5	JLC	
12/16/2004	Research mandatory inv. Vs. mandamus	3.75	JLC	
12/17/2004	Research retroactive inv. Relief from gov't	2.25	JLC	
1/11/2005	Tele conference w/ N. Pacharzina	0.5	JLC	
1/14/2005	Tele conferece w/ N. Pacharzina (ccv,tjf) re: writ of mandate	0.75	JLC	
1/14/2005	Conference w/ TJF, CCV re: writ of mandate	0.75	JLC	page 13
1/15/2005	Review scheduling notice	0.25	JLC	
1/15/2005	Review email from N. Pacharzina	0.25	JLC	
1/15/2005	Review email # 2 from N. Pacharzina	0.25	JLC	
1/15/2005	Read email by N. Pacharzina re: amending complaint	0.25	JLC	
1/17/2005	Conferene w/ TJF re: conversion c/a per 11GCA50103	1	JLC	
1/18/2005	Conference w/ writ of mandate	0.5	JLC	
1/18/2005	Research writ of Mandate	1.5	JLC	
1/18/2005	Email to N. Pacharzina	0.25	JLC	
1/18/2005	Semd email to N. Pacharzina re: Amended simpao complaint	0.25	JLC	
1/19/2005	Tele conference w/ N. Pacharzina, TJF	1.25	JLC	
1/19/2005	Conference w/ Sen Tenorio chief of staff	0.5	JLC	
1/19/2005	Fax to TBS	0.25	JLC	
1/19/2005	Conference w/ TJF,CCV re: Writ of Mandate	1.5	JLC	
1/19/2005	Inspect records at Dept. of Admin (FOIA request)	2	JLC	
1/19/2005	Conference w/ TJF re: D.O.A. records	0.5	JLC	
1/19/2005	Review email from N. Pacharzina	0.25	JLC	
1/19/2005	Read eamil by N. Pacharzina re: phone conference	0.25	JLC	
1/20/2005	Prep amend complaint	1	JLC	
1/20/2005	Conference w/ TJF re: Amend complaint	1	JLC	
1/20/2005	Research mandamus vs. mandatory injuction & retroactive remedy	2	JLC	page 14
1/21/2005	Research public laws	1.5	JLC	
1/24/2005	Write amended complaint	4.5	JLC	
1/25/2005	Write amended comlaint	4	JLC	
1/25/2005	Attend and transcribe santos action hearing	3	JLC	
1/25/2005	Email to N. Pacharzina	0.25	JLC	
1/25/2005	Semd email to N. Pacharzina re: Amended simpao complaint	0.25	JLC	
1/26/2005	Tele conferece w/ N. Pacharzina, TJF re: amended complaint	0.75	JLC	
1/26/2005	Research mandatory inj. Vs. mandamus	3	JLC	
1/26/2005	Conference w/ TJF re: amended complaint & FOIA	0.5	JLC	

1/26/2005	Review email from N. Pacharzina	0.25	JLC	
1/26/2005	Read email from N. Pacharzina re: Amended complaint	0.25	JLC	
1/26/2005	Send email to N. Pacharzina re: info update	0.25	JLC	
1/27/2005	Research mandatory inj. Vs. mandamus	2	JLC	
1/27/2005	Review FOIA info from DOA	0.5	JLC	
1/27/2005	Conference w/ TJF re: FOIA & Amended complaint	0.5	JLC	
1/27/2005	Email to N. Pacharzina	0.25	JLC	
1/28/2005	Tele conference w/ N. Pacharzina re: amended complaint	0.25	JLC	
1/28/2005	Conference w/ TJF re: Torres action res judicata	0.5	JLC	
1/28/2005	Review email from N. Pacharzina	0.25	JLC	
1/28/2005	Review email # 2 from N. Pacharzina	0.25	JLC	
1/28/2005	Read email from N. Pacharzina re: Info update	0.25	JLC	
1/28/2005	Read email from N. Pacharzina re: PDF of orig complaint	0.25	JLC	page 15
1/29/2005	Review email from N. Pacharzina	0.25	JLC	
1/29/2005	Read email from N. Pacharzina re: Changes to amend complaint	0.25	JLC	
1/31/2005	Review email by N. Pacharzina	0.25	JLC	
1/31/2005	Tele conference w/ TJF re: revised amended complaint	0.25	JLC	
1/31/2005	Review research re: irreparable injury for mand inj. Taxpayer standing	0.25	JLC	
1/31/2005	Review, Edit revised amended complaint	1	JLC	
1/31/2005	Conference w/ TJF, CCV re: Decertification & Motion for class counsel	1	JLC	
1/31/2005	Email to N. Pacharzina	0.25	JLC	
1/31/2005	Send email to N. Pacharzina final go around amend complaint	0.25	JLC	
2/1/2005	Tele conference w/ N. Pacharzina, TJF re: final version amended comp	1	JLC	
2/1/2005	Final edit amended complaint	0.5	JLC	
2/1/2005	Gather & Fax docs to N. Pacharzina	0.25	JLC	
2/1/2005	Conference w/ TJF, CCV re: Mtn to certify & Final amended complaint	0.5	JLC	
2/1/2005	Conference w/ Gov. cnsl re: Amended complaint	0.25	JLC	
2/1/2005	Review email from N. Pacharzina	0.25	JLC	
2/1/2005	Review email #2 from N. Pacharzina	0.25	JLC	
2/1/2005	Read email from N. Pacharzina final changes to amended complaint	0.25	JLC	
2/1/2005	Read email from N. Pacharzina re: document request	0.25	JLC	
2/1/2005	Fax to N. Pacharzina w/ docs requested	0.25	JLC	
2/2/2005	Trip to FRO rev & tax for 1040's, EIC, Claim forms & review them	0.5	JLC	page 16
2/2/2005	Conference w/ TJF, CCV re: Claim forms & Action	1	JLC	
2/2/2005	Conference w/ TJF Re: Defects of claim forms	1	JLC	
2/2/2005	Review email from N. Pacharzina	0.25	JLC	
2/2/2005	Review newberg re ntc. Of appear	0.5	JLC	
2/3/2005	Conference w/ TJF Re: 7422 reg. Waiver vs. Estoppel	0.5	JLC	
2/3/2005	Research RTN= claim & gov't waiver of reg. Requir. (7422)	2.5	JLC	
2/3/2005	Conference w/ TJF, CCV Re: attempt to sett w/ gov't	1	JLC	
2/3/2005	File rehabilitation	1	JLC	
2/3/2005	Conference w/ TJF, CCV re: Geipa form & settlement illegality	1	JLC	
2/3/2005	Review email from N. Pacharzina	0.25	JLC	
2/3/2005	Review email #2 from N. Pacharzina	0.25	JLC	
2/8/2005	Review email & Attachments from N. Pacharzina	0.5	JLC	
2/10/2005	Tele conference w/ TJF re: Manibusan Order	0.25	JLC	
2/10/2005	Review email from N. Pacharzina	0.25	JLC	
2/10/2005	Review email from K. Stephens	0.25	JLC	
2/10/2005	Review email #2 from N. Pacharzina	0.25	JLC	
2/10/2005	Review email #2 from K. Stephens	0.25	JLC	
2/11/2005	Tele conference w/ N. Pacharzina re: second amended complaint	0.5	JLC	
2/11/2005	Conference w/ TJF re: second amended complaint	0.75	JLC	page 17

2/11/2005	Research re: Necessary party, indispensable party, joinder	1.5	JLC	
2/11/2005	Conference w/ TJF, CCV re: AG's Answer	1	JLC	
2/11/2005	Review AG's answer & Mtn to dismiss	0.75	JLC	
2/11/2005	Review scheduled order amendments	0.5	JLC	
2/14/2005	Research decl judge, act & application to organic act	1	JLC	
2/14/2005	Conf w/ TJF re: initial disclosures & decl. Relief applicability	0.5	JLC	
2/14/2005	Review AG's Mtn to dismiss	1	JLC	
2/14/2005	Conference w/ TJF & CCV re: Decl. Relief mtn to dismiss	1	JLC	
2/14/2005	Research decl. Relief & act guar/ Fed Tax	2	JLC	
2/14/2005	Conference w/ TJF, CCV re: Discov, Conf & Decl. Tax relief	0.75	JLC	
2/15/2005	Review email from N. Pacharzina	0.25	JLC	
2/16/2005	Conference w/ TJF,CCV re: Prep opp to mtn	1.25	JLC	
2/16/2005	Research DJA, AIA	2	JLC	
2/16/2005	Review email #2 from N. Pacharzina	0.25	JLC	
2/17/2005	Research & Review research	2.5	JLC	
2/17/2005	Review email from N. Pacharzina	0.25	JLC	
2/17/2005	Review email #2 from N. Pacharzina	0.25	JLC	
2/17/2005	Review email #3 from N. Pacharzina	0.25	JLC	
2/18/2005	Research & Review research	3.5	JLC	page 18
2/19/2005	Research & writing (Opposition)	1	JLC	
2/20/2005	Write Opposition	6	JLC	
2/21/2005	Write Opposition	4.5	JLC	
2/22/2005	Email to N. Pacharzina	0.25	JLC	
2/22/2005	Reivew email from N. Pacharzina	0.25	JLC	
2/22/2005	Reive potential claims docs. From N. Pacharzina	0.5	JLC	
2/22/2005	Review/Edit change to draft opp to mtn to dismiss	1.75	JLC	
2/22/2005	Write Opposition	6.5	JLC	
2/23/2005	Review new outline for draft opp to mtn to dismiss	0.5	JLC	
2/23/2005	Email to N. Pacharzina	0.25	JLC	
2/23/2005	Review email from N. Pacharzina	0.25	JLC	
2/23/2005	Review AG Motion to continue	0.25	JLC	
2/23/2005	Review AG mtn to shorten time	0.25	JLC	page 19
2/23/2005	Researh 12(b)(1) & (6) Burden & STDS of Proof	2	JLC	
2/23/2005	Write 12(b)(1) & (6) Section	1.5	JLC	
2/24/2005	Email to N. Pacharzina	0.25	JLC	
2/24/2005	Review email to N. Pacharzina	0.25	JLC	
2/24/2005	Email #2 to N. Pacharzina	0.25	JLC	
2/24/2005	Review email #2 from N. Pacharzina	0.25	JLC	
2/24/2005	Review email #3 from N. Pacharzina	0.25	JLC	
2/24/2005	Research & Write email #3 to N. Pacharzina	1.5	JLC	
2/24/2005	Review crt order re AG's Motions	0.25	JLC	
2/24/2005	Write "Statement of Case"	1	JLC	
2/24/2005	Conference w/ S. Cohen re: Stip to extend time	0.5	JLC	
2/24/2005	File stip in District Court	0.25	JLC	
2/24/2005	Conference w/ TJF re: Opposition & Stip	1	JLC	
2/25/2005	Review TBS changes to opp to mtn to dismiss	1	JLC	
2/25/2005	Review email #1 from N. Pacharzina	0.25	JLC	
2/25/2005	Review email #2 from N. Pacharzina	0.25	JLC	
2/25/2005	Review email #3 from N. Pacharzina	0.25	JLC	
2/25/2005	Revev email #4 from N. Pacharzina	0.25	JLC	
2/25/2005	Review email \$5 from N. Pacharzina	0.25	JLC	
2/25/2005	Review email #6 from N. Pacharzina	0.25	JLC	

2/25/2005	Email to N. Pacharzina	0.25	JLC	page 20
2/25/2005	Write conditional Opposition (Additions, Formatting, Table of Auth.	4.5	JLC	
2/25/2005	Conference w/ CCV re: formatting Oppos.	0.25	JLC	
2/28/2005	Confrence w/ TJF re: Equit. Estop. In Guam	0.75	JLC	
3/1/2005	Email to N. Pacharzina	0.25	JLC	
3/2/2005	Review Phillips mtn to strike; conf w/ TJF, CCV	0.75	JLC	
3/2/2005	Meeting w/ TJF, CCV re: EITC strategy status	0.25	JLC	
3/2/2005	Review email from N. Pacharzina	0.25	JLC	
3/2/2005	Review email #2 from N. Pacharzina	0.25	JLC	
3/2/2005	Review email #3 from N. Pacharzina	0.25	JLC	
3/3/2005	Prep initial disclosures	0.75	JLC	
3/3/2005	Attend scheduling conferene	0.5	JLC	
3/3/2005	Conference w/ TJF, CCV re: Scheduling Conference	0.5	JLC	
3/3/2005	Review email from N. Pacharzina	0.25	JLC	
3/3/2005	Review email #2 from N. Pacharzina	0.25	JLC	
3/4/2005	Review runner's declaration of Service	0.25	JLC	
3/4/2005	Review Ag's Mtn to Strike 2nd opp.	0.75	JLC	
3/4/2005	Re-Edit of opp. To mtn to dismiss	0.75	JLC	
3/4/2005	Review email from N. Pacharzina	0.25	JLC	
3/7/2005	Re-Edit opp to mtn to dismiss	1.5	JLC	
3/8/2005	Re-Edit & Review opp. To mtn to dismiss	2	JLC	
3/9/2005	Review Ag's Motion to strike for font	0.5	JLC	
3/9/2005	Research opp to mtn to strike 2nd opp	3	JLC	
3/10/2005	Prep & file opp to motin to strike 2nd opp	1.75	JLC	page 21
3/10/2005	Research opp to mtn to strike font	2	JLC	
3/11/2005	Prep & file opp to mtn to strike font	2.5	JLC	
3/14/2005	Email to N. Pacharzina	0.25	JLC	
3/14/2005	review stip to mediate (santos)	0.25	JLC	
3/14/2005	Confere w/ TJF,CCV re: Santos Mediation	0.5	JLC	
3/14/2005	Conference w/ TJF re: Mtn to dismiss hrg.	0.75	JLC	
3/15/2005	Tele conference w/ N. Pacharzina, K. Stephens Re: Mediation Santos	1	JLC	
3/15/2005	Conference w/ CCV Re: Santos settlement restrictions	0.5	JLC	
3/15/2005	Conference w/ TJF Re: reply to opp. To dismiss mtn	0.75	JLC	page 22
3/15/2005	Review Ag's reply to opp to mtn to dismiss	1.5	JLC	
3/15/2005	Research case law from AG reply to opp to motion to dismiss	2	JLC	
3/15/2005	Review pss plntf. Clt file - Janice Cruz	0.5	JLC	
3/15/2005	Email to N. Pacharzina	0.25	JLC	
3/15/2005	Email #2 to N. Pacharzina	0.25	JLC	
3/15/2005	Review email #2 from N. Pacharzina	0.25	JLC	
3/15/2005	Conference w/ TJF re: Mtn to dismiss hrg.	1	JLC	
3/15/2005	Prep opp to phillips mtn to strike (Santos)	2.5	JLC	
3/15/2005	Tele conference w/ N. Pacharzina & K. Stephens re: Mediation AG repl	1	JLC	
3/16/2005	Tele conference w/ N. Pacharzina re: AG reply & Hrg strategy	0.75	JLC	
3/16/2005	Review TBS memo re oral arg (12B6)	2	JLC	
3/16/2005	Review email from N. Pacharzina	0.25	JLC	
3/16/2005	Research re opp to Phillips mtn to strike	2.5	JLC	
3/16/2005	Conference w/ TJF re: Mtn to dismiss hrg.	1	JLC	
3/16/2005	Prep & file opp to phillips mtn to strike	1	JLC	
3/17/2005	Conference w/ TJF re: Mtn to dismiss hrg.	0.5	JLC	
3/17/2005	Attend mtn to dismiss hrg.	0.75	JLC	
3/17/2005	Prep & Serve initial disclosures	1	JLC	
3/17/2005	Conference w/ TJF,CCV re: Dismiss mtn hearing	0.5	JLC	

3/18/2005	Email to N. Pacharzina re dismissal denial order	0.25	JLC	page 23
3/18/2005	Review Judge Lew decision & order re dismiss hrg	1	JLC	
3/18/2005	Conference w/ TJF,CCV Re: Lew Decision & Order	0.25	JLC	
3/18/2005	Conference w/ TJF re: Lew Decision & Order	0.25	JLC	
3/18/2005	Conferenc w/ CCV re: Lew Decision & Order	0.75	JLC	
3/22/2005	Email to N. Pacharzina re dismissal denial order	0.25	JLC	
3/22/2005	Review email from N. Pacharzina re ltr to AG Cohen	0.25	JLC	
3/22/2005	Tele conference w/ CCV re: Collateral Estop. & 2001 GU3	0.25	JLC	
3/23/2005	Conference w/ CCV re: Collat. Estop, 2001 GU3, RE: TJF call w/ Jacob	0.25	JLC	
3/23/2005	Conference w/ CCV, TJF re: Mtn for summary Judgment	0.25	JLC	
3/23/2005	Read email form N. Pacharzina re: reply to mediation letter	0.25	JLC	
3/23/2005	Conference w/ TJF re: reply to AG initial disclosures	0.25	JLC	
3/23/2005	Review AG's Initial disclosures	0.25	JLC	
3/23/2005	Conference w/ TJF, CCV re: Summ. Judg. Mtn. & equal protect Arg.	0.75	JLC	
3/23/2005	Reivew AG's initial disclosures	0.25	JLC	
3/23/2005	Conference w/ TJF re reply to initial disclosures	0.25	JLC	
3/23/2005	Conference w/ TJF re: summary judg. & equal protect arg.	0.75	JLC	
3/24/2005	Review TJF email to N.Pacharzina	0.25	JLC	page 24
3/24/2005	Edit mtn to participate in mediation	0.75	JLC	
3/24/2005	Review email from N. Pacharzina re: Summ Judg.	0.25	JLC	
3/24/2005	Conferene w/ TJF, CCV re: summ judg. Timing.	0.5	JLC	
3/24/2005	Research Summ. Judg. & coll. Estop (newberg)	2	JLC	
3/24/2005	Tele conference w/ CCv re: conf w/ Lt. Gov.	0.25	JLC	
3/24/2005	Review email by N. Pacharzina re: Mtn edit	0.25	JLC	
3/24/2005	Conference w/ CCVre: Timing of class cert	0.25	JLC	
3/25/2005	Research law re: summ judg. Before class certification	2.5	JLC	
3/26/2005	Write/Draft mtn summ judg. (Stat of case)	3	JLC	
3/28/2005	Write/Draft mtn summ judge.	6	JLC	
3/28/2005	Conference w/ CCV re: his research in collat estopel	0.5	JLC	
3/29/2005	Prep Mtn for summary Judgement	8	JLC	
3/30/2005	Prep Mtn for summary Judgement	7.5	JLC	
3/31/2005	Prep Mtn for summary Judgement	8.25	JLC	
4/1/2005	Prep Mtn for summary Judgement	9	JLC	
4/4/2005	Prep Mtn for summary Judgement	8.5	JLC	
4/5/2005	Review email from TBS re address change	0.25	JLC	
4/5/2005	Prep Mtn for summary Judgement	7.75	JLC	
4/6/2005	Email to N. Pacharzina	0.25	JLC	page 25
4/6/2005	Tele conference w/ N. Pacharzina re: SJ mtn	0.5	JLC	
4/6/2005	Prep Mtn for summary Judgement	6	JLC	
4/7/2005	Review email from N. Pacharzina re summ judg mtn	0.25	JLC	
4/7/2005	Review email #2 from N. Pacharzina re summ judg mtn	0.25	JLC	
4/7/2005	Review outline from N. Pacharzina re SJ mtn	1.5	JLC	
4/7/2005	Tele conference w/ N. Pacharzina re: SJ mtn	1	JLC	
4/7/2005	Prep Mtn for summary Judgement	6.5	JLC	
4/8/2005	Tele conference to N. Pacharzina (left msg)	0.25	JLC	
4/8/2005	Prep Mtn for summary Judgement	8.25	JLC	
4/11/2005	Prep Mtn for summary Judgement	5.75	JLC	
4/12/2005	Prep Mtn for summary Judgement	6	JLC	
4/13/2005	Prep Mtn for summary Judgement	6.25	JLC	
4/23/2005	Tele conference w/ TJF re: Stip orders re: opp, Reply dates-SJ mtn	0.5	JLC	
5/12/2005	Conference w/ TJF re: AG opp to summ judg. Mtn	0.5	JLC	
5/13/2005	Conference w/ TJF re: Torres action develop & SJ mtn status	0.5	JLC	

5/13/2005	Review Torres Action docs (dismiss mtn, opp reply)	1	JLC	
5/16/2005	Conference w/ TJF, CCV re: op to mtn for summ. Judg.	0.75	JLC	
8/17/2005	Tele conference w/ TBS, K. Stephens with CCV, TJF re strategy	0.75	JLC	
10/4/2005	Conference with TJF, CCV Re: Class cnsl Conf. & filing Strategy	0.5	JLC	
4/14/2005	Prep mtn for leave to file mtn over 20 pages	0.5	JLC	page 26
4/15/2005	Review second amended complaint	1	JLC	
5/12/2005	Review transcript of scheduling conference	1	JLC	
5/12/2005	Review AG mtns to extend time to file	0.5	JLC	
5/12/2005	Review Opps to mtns to extend time to file	0.5	JLC	
5/13/2005	Review Santos stip and order re mediation	0.25	JLC	
5/20/2005	Review AG mtn to exceed 20 pages	0.25	JLC	
5/20/2005	Review AG opp to summ judg mtn	2	JLC	
5/20/2005	Review AG summ judg mtn opp declarations	1	JLC	
5/25/2005	Prep mtn to exceed 10 page reply	0.25	JLC	
5/26/2005	Review AG clarification	0.25	JLC	
5/27/2005	Review Santos second stip re mediation	0.25	JLC	
5/25/2005	Research re reply to summ judg opposition	4.5	JLC	
5/26/2005	Research re reply to summ judg opposition	6.75	JLC	
5/27/2005	Research re reply to summ judg opposition	7.25	JLC	
5/30/2005	Prep reply to summ judg opposition	8	JLC	
5/31/2005	Prep reply to summ judg opposition	7.75	JLC	
6/1/2005	Finalize reply to summ judg opposition	3	JLC	
3/18/2005	Review email from N. Pacharzina re initial disclosures	0.25	JLC	
3/29/2005	Review email from N. Pacharzina re ltr to mediator Yanni	0.25	JLC	
4/4/2005	Review and edit CCV collateral estoppel section	1.5	JLC	
4/8/2005	Review email from J. Tomada re CPA affidavit	0.25	JLC	
4/8/2005	Prep email to J. Tomada re CPA affidavit	0.25	JLC	
4/9/2005	Review EIC calculations for clients	0.25	JLC	
4/8/2005	Edit CPA affidavit	0.75	JLC	page 27
4/7/2005	email to N. Pacharzina re CPA affidavit and mtn exhibits	0.25	JLC	
4/11/2005	Review email from N. Pacharzina re summ judg mtn	0.25	JLC	
4/22/2005	Review email from N. Pacharzina re costs	0.25	JLC	
6/7/2005	Review motion scheduling order	0.25	JLC	
6/7/2005	Review AG answer to second amended complaint	3	JLC	
6/13/2005	Review term sheet (Santos) notice	0.25	JLC	
6/10/2005	Conference with CCV re summ judgment oral argument	2.25	JLC	
6/14/2005	Attend summ judg motion hearing with CCV	1	JLC	
6/13/2005	Conference with CCV re summ judgment oral argument	1.75	JLC	
6/14/2005	Review email from N. Pacharzina re summ judg mtn	0.25	JLC	
6/14/2005	Conference with CCV re summ judgment oral argument	1.5	JLC	
6/15/2005	Review email from CCV to N. Pacharzina re summ judg mtn	0.25	JLC	
6/15/2005	Review email from N. Pacharzina re summ judg mtn	0.25	JLC	
6/15/2005	Review Summ Judgment Decision and Order	1	JLC	
6/15/2005	Conference with CCV re summ judg order	2	JLC	
6/16/2005	Review email from N. Pacharzina re summ judg order	0.25	JLC	
6/16/2005	Review email from CCV to N. Pacharzina re summ judg order	0.25	JLC	
6/16/2005	Review email from N. Pacharzina re press release	0.25	JLC	
6/16/2005	Conference with CCV re press release	0.25	JLC	
6/16/2005	Review press release	0.25	JLC	
6/27/2005	Review Governor's motion to intervene	0.75	JLC	
6/27/2005	Review Governor's Declaration supporting mtn to intervene	0.5	JLC	
6/21/2005	Review email from T. Fisher re Santos second settlement agmt	0.25	JLC	page 28

6/22/2005	Review email from T. Fisher re 28 USC sec. 1651	0.25	JLC	
6/22/2005	Review email from N. Pacharzina re conf. with AG	0.25	JLC	
6/30/2005	Edit draft of class certification brief	1.5	JLC	
6/17/2005	Review Santos report re mediation	0.25	JLC	
6/20/2005	Review Santos amended complaint	1.75	JLC	
6/20/2005	Review Santos class certification motion	1.25	JLC	
6/20/2005	Review Santos motion for prelim approval and declaration	1.5	JLC	
6/27/2005	Conference with T. Fisher re Governor's intervention mtn	0.75	JLC	
6/27/2005	Conference with T. Fisher re class certification	1.5	JLC	
6/27/2005	Second review of Governor's motion to intervene	0.5	JLC	
7/1/2005	Edit second draft of class certification brief	0.75	JLC	
7/1/2005	Review email from N. Pacharzina re IRC sec. 7122	0.25	JLC	
7/1/2005	Review email from N. Pacharzina re opposition to intervention	0.5	JLC	
7/1/2005	Review second email from N. Pacharzina re oppos to interv	0.25	JLC	
7/1/2005	Review K. Stephens Declaration for class certification motion	0.25	JLC	
7/2/2005	Review J. Albertson email re declaration	0.25	JLC	
7/3/2005	Prepare motion and order to exceed page length	0.5	JLC	
7/3/2005	Prepare CCV declaration for class certification motion	0.75	JLC	
7/5/2005	Prepare J. Canto declaration in support of class certification motion	2.75	JLC	
7/5/2005	Final edit of class certification motion	1.5	JLC	
7/6/2005	Research opposition to Governor's motion to intervene	8	JLC	
7/7/2005	Research opposition to Governor's motion to intervene	6.75	JLC	
7/8/2005	Research and draft opposition to Governor's intervention motion	7.25	JLC	
7/9/2005	Prepare opposition to Governor's motion to intervene	8.5	JLC	
7/9/2005	Review email from CCV to N. Pacharzina re settlement discussions	0.25	JLC	
7/9/2005	Review email from N. Pacharzina re class certification hearing	0.25	JLC	
7/10/2007	Prepare opposition to Governor's motion to intervene	9	JLC	
7/6/2005	Email to N. Pacharzina re no meeting with AG	0.25	JLC	
7/7/2005	Review email from N. Pacharzina re status update	0.25	JLC	page 29
7/8/2005	Review email from N. Pacharzina re settlement discussions	0.25	JLC	
7/7/2005	Conf. with T. Fisher re stay by Governor	0.5	JLC	
6/30/2005	Teleconference with N. Pacharzina re class certification motion	0.5	JLC	
7/8/2005	Conference with CCV re oral argument of class certification motion	0.25	JLC	
7/8/2005	Conference with CCV and T. Fisher re execution of judgment	0.25	JLC	
7/11/2005	Conference with CCV re opposition to Governor's intervention	0.75	JLC	
7/11/2005	Conference with T. Fisher re opposition to motion to intervene	0.5	JLC	
7/11/2005	Conference with T. Fisher and CCV re stay by Governor	0.75	JLC	
7/12/2005	Review motion by Governor to vacate hearing	0.25	JLC	
7/12/2005	Conference with T. Fisher and CCV re Governor's objections	0.5	JLC	
7/13/2005	Review Order by Magistrate Manibusan	0.25	JLC	
7/13/2005	Teleconference with N. Pacharzina re Governor's intervention	1	JLC	
7/14/2005	Teleconf. With N. Pacharzina re order to vacate class cert mtn hrg	0.25	JLC	
7/13/2005	Conference with T. Fisher re order to vacate class cert mtn hrg	1	JLC	
7/14/2005	Conference with T. Fisher re Governor's intervention mtn	0.75	JLC	
7/14/2005	Research powers of magistrate	1	JLC	
7/14/2005	Conference with T. Fisher re vacated motion hearing	0.25	JLC	
7/14/2005	Teleconference with CCV re vacated motion hearing	0.25	JLC	
7/11/2005	Prepare agreement of hearing date	0.5	JLC	page 30
7/12/2005	Review AG memo and mtn to set oral argument date	0.25	JLC	
7/12/2005	Review AG non-opposition to class certification	0.25	JLC	
7/12/2005	Review AG ex parte application and memorandum	0.25	JLC	
7/12/2005	Prepare errata statement	0.5	JLC	

7/13/2005	Review AG non-agreement to hearing date and objections	0.25	JLC	
7/13/2005	Review order denying oral argument date	0.25	JLC	
7/11/2005	Review Santos order re AG disqualification	0.75	JLC	
7/22/2005	Review Governor's response to AG objections (Santos)	0.5	JLC	
7/29/2005	Review Supplemental declaration in support of Gov interv motion	0.5	JLC	
7/26/2005	Review supplemental reply to motion to disqualify AG	0.25	JLC	
8/17/2005	Compare and critique 2nd Santos settl agmt with CCV and TJF	3	JLC	
3/7/2005	Review email from AG Cohen to T. Fisher	0.25	JLC	
3/11/2005	Review fax from AG Cohen	0.25	JLC	
5/25/2005	Prepare fax to AG Cohen re additional filings	0.25	JLC	
4/8/2005	Prepare fax to CPA J. Tomada re affidavit	0.25	JLC	
5/21/2005	Prepare email to N. Pacharzina re opposition to summ judg	0.25	JLC	
5/26/2005	Prepare fax to AG Cohen re stipulation to extend time	0.25	JLC	
5/23/2005	Email to N. Pacharzina re client affidavits	0.25	JLC	
7/15/2005	Conference with CCV re scheduling conference	0.5	JLC	page 31
7/18/2005	Conference with CCF re scheduling conference	0.25	JLC	
7/19/2005	Conference with T. Fisher re case law versus intervention	0.5	JLC	
7/19/2005	Review Lexington case versus Governor's intervention	0.5	JLC	
7/19/2005	Conference with AG Woloschuk re AG position re Gov intervention	0.25	JLC	
7/19/2005	Conference with CCV and T. Fisher re Governor's intervention	0.75	JLC	
7/20/2005	Teleconference with Gov atty D. Benjamin re oral arguments	0.25	JLC	
7/20/2005	Conference with T. Fisher re possibility of settlement	0.5	JLC	
7/20/2005	Review email from N. Pacharzina re possibility of settlement	0.25	JLC	
7/20/2005	Conf. with TJF & CCV re poss. settl. & execution of judgment	1.75	JLC	
7/28/2005	Conference with T. Fisher & CCV re Gov. reply to intervention oppos.	2.5	JLC	
7/28/2005	Review Governor's reply to opposition to intervention	0.5	JLC	
7/28/2005	Teleconference with CCV re Gov reply to opposition to intervention	0.25	JLC	
7/28/2005	Revise CCV declaration for class certification motion	0.25	JLC	
7/27/2005	Edit CCV declaration for class certification motion	0.5	JLC	
8/4/2005	Conference with CCV re AG & atty Phillips newscast	0.25	JLC	
8/4/2005	Conference with T. Fisher and CCV re newscast	0.75	JLC	
8/3/2005	Conference with T. Fisher re teleconference with atty D. Benjamin	0.5	JLC	
8/3/2005	Conference with T. Fisher re Governor's intervention	0.25	JLC	
8/8/2005	Conference with CCV & T. Fisher re ex parte application	0.5	JLC	
8/8/2005	Conference with CCV re Santos settlement agreement	0.25	JLC	
8/9/2005	Teleconference with N. Pacharzina re ex parte application	0.5	JLC	
7/12/2005	Email to N. Pacharzina re hearing scheduling	0.25	JLC	page 32
7/12/2005	Review email from N. Pacharzina re hearing date	0.25	JLC	
7/12/2005	Review 2nd email from N. Pacharzina re hearing date	0.25	JLC	
7/13/2005	Email to N. Pacharzina re case developments	0.25	JLC	
7/13/2005	Review email from N. Pacharzina re responses	0.25	JLC	
7/12/2005	Email to N. Pacharzina re briefing strategy	0.25	JLC	
7/20/2005	Telconference with Governor's atty D. Benjamin	0.25	JLC	
7/21/2005	Teleconference with T. Fisher re opposition to intervention	0.5	JLC	
7/21/2005	Teleconference with CCV re opposition to intervention	0.5	JLC	
7/21/2005	Meeting with T. Fisher re opposition to intervention	0.75	JLC	
7/22/2005	Teleconference with N. Pacharzina & T. Fisher & CCV re strategy	1.75	JLC	
7/23/2005	Telconference with District Court clerk re filing	0.25	JLC	
7/23/2005	Teleconf. with Asst AG, K. Stephens, N. Pacharzina, CCV & TJF	2	JLC	
7/23/2005	Follow up call with K. Stephens & N. Pacharzina w/ TJF & CCV	0.5	JLC	
7/23/2005	Review AG opposition to Governor's motion to intervene	0.75	JLC	
7/23/2005	Conference with T. Fisher & CCV re opposition to intervention	1	JLC	

7/14/2005	Review email from N. Pacharzina re briefing strategy	0.25	JLC	
7/14/2005	Review 2nd email from N. Pacharzina re reply to Gov sched. obj.	0.25	JLC	
7/14/2005	Review email from N. Pacharzina re Gov. mtn to intervene	0.25	JLC	
7/27/2005	Review email from N. Pacharzina re FOIA requests	0.25	JLC	
8/10/2005	Teleconference with N. Pacharzina re ex parte application	0.25	JLC	page 33
8/9/2005	Teleconference with N. Pacharzina re ex parte application	0.25	JLC	
8/10/2005	Prepare ex parte application for scheduling conference	1.25	JLC	
8/10/2005	Teleconference with CCV re scheduling motion hearing	0.25	JLC	
8/11/2005	Conference with T. Fisher re errata statement	0.25	JLC	
8/11/2005	Prepare errata statement	0.25	JLC	
8/11/2005	Conf. w/ TJF re permanent judge, discov request & indiv. Judgmts	0.75	JLC	
8/11/2005	Conference with CCV re permanent judge and individual judgments	0.5	JLC	
8/11/2005	Review Governor's objection to ex parte application	0.5	JLC	
8/11/2005	Fax to N. Pacharzina re Governor's objection to ex parte appl	0.25	JLC	
8/12/2005	Research class stare decisis and summ judg after certification	2.5	JLC	
8/15/2005	Review Santos order	0.3	JLC	
8/15/2005	Review Simpao order	0.5	JLC	
8/15/2005	Conference with T. Fisher & CCV re litigation options	0.5	JLC	
8/15/2005	Conference with T. Fisher re order to vacate class cert mtn hrg	0.3	JLC	
8/16/2005	Prepare fax to N. Pacharzina re Santos/Simpao orders	0.2	JLC	
8/16/2005	Email to N. Pacharzina re court orders	0.25	JLC	
8/16/2005	Conference with CCV re objections to second settlement agreement	0.5	JLC	
8/16/2005	Review email from N. Pacharzina re court orders	0.25	JLC	
8/16/2005	Prepare class counsel declaration	1.8	JLC	
8/17/2005	Conference with CCV re objections to both settlement agreements	1	JLC	
8/19/2005	Teleconference with T. Fisher re possibility of settlement	0.3	JLC	
8/19/2005	Conference with T. Fisher & CCV re certification issues	0.5	JLC	
3/14/2005	Prepare initial disclosures	1.5	JLC	page 34
7/12/2005	Review D. Benjamin ltr re service of process	0.25	JLC	
9/28/2005	Review M. Pangelinan ltr re motion to stay	0.25	JLC	
9/1/2005	Review Dept. of Rev & Tax response to FOIA request	0.25	JLC	
9/1/2005	Review Executive Order 68-27	0.25	JLC	
1/13/2005	Edit letter to Dept of Administration re FOIA request	0.25	JLC	
1/20/2005	Edit second letter to Dept of Administration re FOIA request	0.25	JLC	
8/23/2005	Edit FOIA request to Office of Governor	0.25	JLC	
8/23/2005	Edit FOIA request to Dept of Revenue and Taxation	0.25	JLC	
1/27/2005	Review Executive Order 2005-01	0.5	JLC	
9/6/2005	Review FOIA response from Office of Governor	0.25	JLC	
9/1/2005	Review D. Benjamin ltr to AG Guthrie re discovery request	0.25	JLC	
10/3/2005	Review D. Benjamin letter re request for production of documents	0.25	JLC	
9/29/2005	Review D. Benjamin letter denying discovery request	0.25	JLC	
9/30/2005	Prepare fax re D. Benjamin letter to N. Pacharzina	0.25	JLC	
7/27/2005	Review accounts payable information from Legislature	0.25	JLC	
9/7/2005	Review S. Taitano letter re FOIA request	0.25	JLC	
9/6/2005	Edit letter to Office of Governor re FOIA request	0.25	JLC	
8/17/2005	Review AG letter to M. Phillips re settlement agreement	0.25	JLC	page 35
8/17/2005	Edit draft motion to dismiss improper parties to action	0.5	JLC	
8/4/2005	Review letter from Calvo & Clark	0.25	JLC	
7/27/2005	Prepare letter to atty D. Benjamin re hearing date agreement	0.25	JLC	
8/1/2005	Teleconference with atty D. Benjamin	0.25	JLC	
7/27/2005	Review letter from atty D. Benjamin re hearing date agreement	0.25	JLC	
8/1/2005	Prepare fax to atty D. Benjamin re errata statement	0.25	JLC	

7/5/2005	Review letter from D. Benjamin re intervention motion hearing	0.25	JLC	
8/22/2005	Review letter from atty M. Phillips to AG re settlement agreement	0.25	JLC	
9/12/2005	Review AG J. Guthrie letter re request for production of documents	0.25	JLC	
9/27/2005	Review Governor atty M. Pangelinan letter re motion to stay	0.25	JLC	
9/19/2005	Review AG J. Guthrie letter re order to intervene	0.25	JLC	
8/22/2005	Edit Request for Production of Documents	0.75	JLC	
3/17/2005	Review Initial Disclosure	0.5	JLC	
9/1/2005	Review order re judge assignment	0.25	JLC	
1/3/2005	Review order dismissing appeal	0.25	JLC	
2/17/2005	Review letter from AG S. Cohen re initial disclosures	0.25	JLC	
3/3/2005	Review letter from AG Cohen re service of process	0.25	JLC	
3/8/2005	Edit letter to AG S. Cohen re scheduling order	0.25	JLC	
3/23/2005	Review letter from atty M. Phillips re mediation participation denial	0.25	JLC	
9/1/2005	Review email from T. Fisher to N. Pacharzina re judge assignment	0.25	JLC	page 36
9/3/2005	Review email from N. Pacharzina re decl. judg. & settlmt. Authority	0.25	JLC	
9/11/2005	Prepare email to N. Pacharzina re declaratory judgment motion	0.25	JLC	
9/14/2005	Review email from N. Pacharzina re motion for declaratory judgment	0.25	JLC	
9/13/2005	Prepare email to N. Pacharzina re order for intervention	0.25	JLC	
9/15/2005	Review email from K. Stephens re intervention order	0.25	JLC	
9/15/2005	Review email from N. Pacharzina re term sheet with AG	0.25	JLC	
8/3/2005	Review AG opposition to intervention	0.75	JLC	
8/10/2005	Prepare ex parte application for scheduling conference	0.5	JLC	
8/10/2005	Prepare notice re report on agreement of hearing date	0.25	JLC	
9/14/2005	Research/prepare decl. judg. Mtn re tax settlement authority	4.75	JLC	page 37
9/14/2005	Review court order re governor's intervention	0.5	JLC	
9/14/2005	Conference with T. Fisher and CCV re declaratory judgment motion	0.5	JLC	
9/15/2005	Conference with T. Fisher and CCV re objections to 2nd settl. Agmt.	0.75	JLC	
9/15/2005	Teleconf. w/ N. Pacharzina, CCV, TJF re decl. judg. Motion	1	JLC	
9/15/2005	Research likelihood of success at litigation as fairness aspect	1.5	JLC	
9/16/2005	Conference with T. Fisher and CCV re motion to compel discovery	1.25	JLC	
9/16/2005	Research 2d & 9th Cir. Cases re fairness & adequacy of settl. Agmt	3.25	JLC	
9/19/2005	Conference with TJF & CCV re 2nd settl. Agmt. Deficiencies	0.75	JLC	
9/20/2005	Conference with T. Fisher re court orders received 9/20/2005	0.25	JLC	
9/20/2005	Conference with CCV re court orders issued today	0.25	JLC	
9/19/2005	Teleconference with CCV re decl. judg. Mtn for plaintiffs' 4th claim	0.25	JLC	
9/20/2005	Review court orders in Santos case	0.5	JLC	
9/22/2005	Conference with T. Fisher re outline of objections to 2nd settl. Agmt	0.75	JLC	
9/22/2005	Prepare outline of objections to second settlement agreement	0.75	JLC	
9/22/2005	Conference with CCV & T. Fisher re IRC sec. 7422 motion	0.5	JLC	
9/23/2005	Conference with CCV re 2nd settl. Agmt. Objections outline	0.25	JLC	
9/23/2005	Conference with T. Fisher & CCV re settlement & waiver of interest	1	JLC	
9/23/2005	Conference with percipient witness Mr. Joeday Budomo	0.25	JLC	
26-Sep	Prepare objections to second settlement agreement	2	JLC	
9/26/2005	Conference with CCV re Governor's position on alternate settlement	0.25	JLC	
8/22/2005	Review letter from atty M. Phillips to AG re settlement agreement	0.25	JLC	page 38
8/22/2005	Conference with TJF & CCV re settl. Agmt. Negotiation with AG	1	JLC	
8/10/2005	Review email from N. Pacharzina re motion for scheduling order	0.25	JLC	
8/11/2005	Prepare email to N. Pacharzina re opposition to ex parte appl.	0.25	JLC	
8/12/2005	Review email from N. Pacharzina re reply to oppos. To ex pare	0.25	JLC	
8/30/2005	Conference with T. Fisher re governor's authority to settle tax cases	0.5	JLC	
8/31/2005	Workshop with T. Fisher & CCV to catalog 2nd settl. Agmt defects	5	JLC	
9/1/2005	Review second settlement agreement and finalize write-up	2	JLC	

8/22/2005	Prepare email to N. Pacharzina re objections to 2nd settl. Agmt.	0.25	JLC	
9/5/2005	Conference with T. Fisher re discovery issues	0.5	JLC	
9/6/2005	Research adequate & fair notice issues re second settlement agmt	1.5	JLC	
9/6/2005	Review email from N. Pacharzina	0.25	JLC	
9/6/2005	Conference with T. Fisher & CCV re motion to consolidate cases	0.75	JLC	
9/7/2005	Teleconference with K. Stephens & N. Pacharzina re decl. judg. Mtn	0.5	JLC	
9/7/2005	Conference with T. Fisher re discovery request	0.5	JLC	
9/7/2005	Conference with CCV re EIC claim forms	0.25	JLC	
9/7/2005	Conference with T. Fisher & CCV re depositions	0.75	JLC	
9/8/2005	Research decl. judg. Mtn re governor lack of settlement authority	6	JLC	
9/9/2005	Research case law re motion for declaratory judgment	4.75	JLC	
9/12/2005	Research governor's authority to settle tax cases	3.5	JLC	
9/13/2005	Research governor's authority to settle tax cases	2.5	JLC	
8/24/2005	Review email from N. Pacharzina re objector filings	0.25	JLC	
9/13/2005	Conference with T. Fisher & CCV re depositions and discovery mtn	0.75	JLC	
9/27/2005	Prepare objections to second settlement agreement	1.5	JLC	page 39
9/26/2005	Prepare email to N. Pacharzina	0.25	JLC	
9/28/2005	Teleconferene with N. Pacharzina re motion for stay	0.5	JLC	
9/27/2005	Review email from N. Pacharzina	0.25	JLC	
9/27/2005	Teleconference with CCV re letter from Governor's attorney	0.25	JLC	
9/28/2005	Review letter from Governor's attorney	0.25	JLC	
9/28/2005	Conference with T. Fisher re mtn for stay and oral argument date	0.5	JLC	
9/28/2005	Research staying of class actions	2.25	JLC	
9/28/2005	Conference with CCV re discovery issues	0.5	JLC	
9/29/2005	Conference with CCV re staying of class action and hardship	0.5	JLC	
9/29/2005	Research case law for opposition to Governor's motion to stayt	6.75	JLC	
9/29/2005	Teleconference with CCV re opposition introduction statement	0.3	JLC	
10/4/2005	Conference with CCV re motion to compel discovery	0.5	JLC	
10/6/2005	Teleconference with N. Pacharzina re opposition to mtn to stay	0.5	JLC	
10/17/2005	Conference with T. Fisher re opposition to motion for stay	0.5	JLC	page 40
10/17/2005	Teleconference with CCV re opposition to motion for stay	0.3	JLC	
10/18/2005	Conference with CCV re Ada v. Gutierrez & oppos. To stay motion	0.5	JLC	
10/19/2005	Conference with CCV & T. Fisher re amicus brief in Santos action	0.75	JLC	
10/8/2005	Teleconference with N. Pacharzina re opposition to motion to stay	0.3	JLC	
10/9/2005	Teleconference with N. Pacharzina re opposition to motion to stay	0.5	JLC	
10/11/2005	Teleconference with N. Pacharzina re opposition to motion to stay	0.75	JLC	
10/12/2005	Teleconference with N. Pacharzina re opposition to motion to stay	0.2	JLC	
10/21/2005	Conference with T. Fisher and CCV re amicus brief	0.5	JLC	
10/24/2005	Conference with CCV	0.3	JLC	
10/25/2005	Review and edit amicus brief	2	JLC	
10/25/2005	Conference with CCV and T. Fisher re amicus brief	0.5	JLC	
10/26/2005	Review and edit amicus brief	1.5	JLC	
10/26/2005	Conference with CCV re amicus brief	0.5	JLC	
10/27/2005	Final edit of amicus brief	0.75	JLC	
10/27/2005	Conference with T. Fisher and CCV re timing of filing of amicus brief	0.3	JLC	
10/27/2005	Teleconference with N. Pacharzina and CCV re amicus brief filing	0.75	JLC	
10/27/2005	Conference with CCV and T. Fisher re amicus brief issues	0.5	JLC	
10/27/2005	Teleconference with T. Fisher re amicus brief	0.25	JLC	
10/28/2005	Teleconference with N. Pacharzina re amicus brief	0.25	JLC	
10/31/2005	Conference with T. Fisher re amicus brief	0.5	JLC	page 41
10/31/2005	Conference with CCV re amicus brief	0.3	JLC	
11/2/2005	Rewrite and edit amicus submission	1.5	JLC	

11/3/2005	Rewrite and edit amicus submission	0.75	JLC	
11/4/2005	Prepare email to N. Pacharzina	0.25	JLC	
11/4/2005	Review Governor's submission	1	JLC	
10/11/2005	Prepare request for leave to exceed 20 pages for opp. To mtn to stay	0.25	JLC	
11/4/2005	Review Dept of Admin and Dept of Rev & Tax submissions	0.5	JLC	
11/4/2005	Conference with T. Fisher & CCV re Governor's filing	0.5	JLC	
11/7/2005	Review two emails from N. Pacharzina	0.3	JLC	
11/11/2005	Conference with T. Fisher and CCV re Gov. pro hoc vice petition	1	JLC	
11/16/2005	Conference with CCV and T. Fisher	0.5	JLC	
2/3/2006	Prepare email to N. Pacharzina	0.25	JLC	
2/6/2006	Teleconference with Governor atty D. Benjamin re stip to continue	0.25	JLC	
2/6/2006	Review N. Pacharzina email re stipulation to continue	0.25	JLC	
2/6/2006	Conference with T. Fisher and CCV re stipulation to continue	0.5	JLC	
3/9/2006	Review Calvo and Clark letter to Judge Martinez	0.25	JLC	page 42
3/24/2006	Edit letter to D. Benjamine re discovery	0.25	JLC	
3/21/2006	Review court order re settlement conference	0.25	JLC	
3/29/2006	Review fax from Lujan Aguigui Perez	0.25	JLC	
3/29/2006	Review final confidentiality agreement	0.25	JLC	
3/30/2006	Review email from JAMS	0.25	JLC	
3/29/2006	Prepare fax of confidentiality agreement to N. Pacharzina	0.25	JLC	
3/29/2006	Review fax from Calvo & Clark	0.25	JLC	
3/30/2006	Review email from CCV re teleconference with mediator	0.25	JLC	
3/30/2006	Review N. Pacharzina edit changes to mediator letter	0.75	JLC	
3/25/2006	Review email from JAMS re teleconference	0.25	JLC	
3/24/2006	Review N. Pacharzina email re response letter on mediation	0.25	JLC	
3/23/2006	Review Calvo and Clark letter re mediation	0.25	JLC	
3/9/2006	Review CCV letter to Calvo and Clark re mediation	0.25	JLC	
3/23/2006	Review M. Phillips letter re mediation teleconference	0.25	JLC	
3/17/2006	Review Santos motion for partial reconsideration	0.5	JLC	
3/21/2006	Review N. Pacharzina email re term sheet	0.25	JLC	
3/21/2006	Review K. Stephens email re teleconference	0.25	JLC	
3/19/2006	Prepare email to N. Pacharzina re global settlement	0.5	JLC	
3/20/2006	Review Phillips letter re meeting with all plaintiffs	0.25	JLC	
3/5/2006	Edit request for production of documents	2	JLC	
3/16/2006	Review AG supplemental authority for reconsideration motion	0.25	JLC	
3/10/2006	Review court order re status hearing	0.25	JLC	
3/1/2006	Conference with T. Fisher and CCV re litigation strategies	0.75	JLC	page 43
3/9/2006	Draft opposition to ex parte motion and motion to vacate	3	JLC	
3/10/2006	Prepare opposition to motion to vacate	1	JLC	
3/10/2006	Teleconference with N. Pacharzina re opposition to motion to vacate	0.25	JLC	
3/10/2006	Edit second letter to Judge Martinez	0.25	JLC	
3/9/2006	Conference with T. Fisher and CCV re letter to Judge Martinez	0.5	JLC	
3/10/2006	Conference with CCV and T. Fisher re oppos. To motion to vacate	0.5	JLC	
3/10/2006	Review court order from Judge Robart	0.25	JLC	
3/13/2006	Conference with T. Fisher and CCV re status conference	2	JLC	
3/14/2006	Workshop with K. Stephens, T. Fisher & CCV re status conf issues	5	JLC	
3/14/2006	Attend status conference	0.75	JLC	
3/14/2006	Conference with AG, K. Stephens, T. Fisher & CCV	2	JLC	
3/15/2006	Conference with atty R. Jacob, K. Stephens, CCV	0.5	JLC	page 44
3/15/2006	Teleconference with atty P. Perez and T. Fisher X 2	0.5	JLC	
3/15/2006	Teleconference with atty M. Phillips and CCV X 2	0.5	JLC	
3/16/2006	Workshop with K. Stephens, T. Fisher, CCV re global settl strategy	6	JLC	

3/16/2006	Prepare request for discovery	2	JLC	
3/16/2006	Review consolidation order from Judge Robart	0.5	JLC	
3/16/2006	Revise and edit request for discovery	1	JLC	
3/16/2006	Teleconference with N. Pacharzina re consolidation order	0.25	JLC	
3/17/2006	Conference with T. Fisher and CCV re consolidation effects	0.75	JLC	
3/20/2006	Conf. with P.Perez, I.Aguigui, CCV & T.Fisher re unified approach	1	JLC	
3/20/2006	Conference with CCV and T. Fisher re meeting results	2	JLC	
3/20/2006	Conference with T. Fisher and N. Shimizu re political influences	1	JLC	
3/20/2006	Prepare email to K. Stephens and N. Pacharzina re joint meeting	0.5	JLC	
3/20/2006	Review letter from Governor atty D. Benjamin	0.25	JLC	
3/20/2006	Research mediators and review Manual for Complex Litigation	2	JLC	
3/21/2006	Review emails from K.Stephens and N. Pacharzina re mediators	0.25	JLC	
3/21/2006	Teleconf. with K.Stephens, N.Pacharzina, CCV, TJF re mediators	1	JLC	
3/21/2006	Review settlement agreement, order, Phillips letter, Governor letter	1	JLC	
3/21/2006	Research Manual for Complex Litigation re lead counsel	1	JLC	
3/22/2006	Teleconf. w/ K.Stephens, N.Pacharzina, TJF & CCV re lead counsel	0.75	JLC	
3/22/2006	Conference with CCV and T. Fisher re lead counsel	0.5	JLC	
3/23/2006	Review draft term sheet	1	JLC	page 45
3/24/2006	Prepare letter to Governor atty D. Benjamin	0.25	JLC	
3/24/2006	Teleconference with N.Pacharzina re letter to D. Benjamin	0.25	JLC	
3/24/2006	Conference with CCV and T. Fisher re meeting with M. Phillips	0.5	JLC	
3/25/2006	Teleconference with N.Pacharzina, T.Fisher, CCV re mtg w/ Phillips	1	JLC	
3/25/2006	Teleconf. w/ mediator Judge Cahill, CCV, T.Fisher and all counsel	1	JLC	
3/27/2006	Teleconf. w/ N.Pacharzina, T.Fisher, CCV re mediator Judge Cahill	1	JLC	
3/27/2006	Teleconferences with clients	0.5	JLC	
3/24/2006	Conference with CCV, T.Fisher, N. Shimizu re settlement position	2	JLC	
3/27/2006	Conference with CCV, T.Fisher re settlement position	0.5	JLC	
4/12/2006	Conference with T. Fisher re report to judge	0.25	JLC	
4/11/2006	Conference with CCV & T. Fisher re report to the judge	0.25	JLC	
4/12/2006	Prepare email to N.Pacharzina re report to the judge	0.25	JLC	
3/31/2006	Conf. w/ T.Fisher & CCV re injunctive relief & summ judgmt effect	1.25	JLC	page 46
4/1/2006	Teleconf. with N. Pacharzina, CCV, T.Fisher re settl negotiation	1.5	JLC	
4/1/2006	Conference with CCV & T. Fisher re mediation brief	0.5	JLC	
4/1/2006	Prepare portion of mediation brief	3	JLC	
4/2/2006	Teleconference with N. Pacharzina and CCV re mediation brief	0.25	JLC	
4/2/2006	Second teleconf. w/ N.Pacharzina & CCV re mediation brief	0.75	JLC	
4/2/2006	Revise and edit mediation brief	1	JLC	
4/3/2006	Final revisions and edits of mediation brief	3	JLC	
4/3/2006	Teleconf. with K. Stephens & N. Pacharzina re mediation brief	0.25	JLC	
4/3/2006	Teleconf. With K. Stephens only re mediation brief	0.25	JLC	
4/3/2006	Conference with CCV & T. Fisher re mediation brief	0.25	JLC	
4/3/2006	Teleconference with N.Pacharzina only re mediation brief	0.25	JLC	
4/4/2006	Conf. w/ K.Stephens, N.Pacharzina, TJF & CCV re global settlemnt	3	JLC	
4/5/2006	Workshop w/ Stephens, Pacharzina, TJF & CCV re global settlemnt	10	JLC	
4/6/2007	Attend global settlement conference	8	JLC	
4/7/2006	Attend global settlement conference	4	JLC	
3/27/2006	Revise and edit letter to mediator	1	JLC	page 47
3/29/2006	Teleconference with D. Benjamin re confidentiality agreement	0.25	JLC	
3/29/2006	Conference with Atty Perez re confidentiality agreement	0.25	JLC	
3/29/2006	Review confidentiality agreement	0.25	JLC	
3/29/2006	Teleconf. X 2 with D. Benjamin re confidentiality agreement	0.25	JLC	
3/29/2006	Teleconference with atty P.Perez re mediation brief	0.25	JLC	

3/29/2006	Conference with T. Fisher and CCV re mediation brief	1.5	JLC	
3/30/2006	Conf. with TJF & CCV re settlement negotiations and mediation cost	1.5	JLC	
3/30/2006	Review N.Pacharzina email re mediator letter	0.25	JLC	
3/30/2006	Review D.Benjamin email re mediation costs	0.25	JLC	
3/29/2006	Review second draft of letter to mediator	0.5	JLC	
3/29/2006	Teleconference with T. Fisher re settlement negotiations	0.25	JLC	
3/29/2006	Teleconference with CCV re settlement negotiations	0.25	JLC	
4/13/2006	Conference with CCV re status report to judge	0.25	JLC	page 48
4/13/2006	Review email from N. Pacharzina re status report to judge	0.25	JLC	
4/13/2006	Conference with T. Fisher re status report to judge	0.25	JLC	
4/13/2006	Prepare email to N. Pacharzina re status report to judge	0.25	JLC	
4/14/2006	Review draft of status report to judge	0.25	JLC	
4/14/2006	Teleconference with N. Pacharzina re status report to judge	0.25	JLC	
4/14/2006	Research docket report and edit/revise status report to judge	1.5	JLC	
4/14/2006	Prepare email to N. Pacharzina re status report to judge	0.25	JLC	
4/16/2006	Teleconference with CCV re status report to judge	0.25	JLC	
4/16/2006	Revise/edit new draft of status report to judge	0.25	JLC	
4/17/2006	Edit status report to judge	0.25	JLC	
4/17/2006	Conference with CCV re status report to judge	0.25	JLC	
4/17/2006	Prepare email to N. Pacharzina re status report to judge	0.25	JLC	
4/17/2006	Conference with T. Fisher re status report to judge	0.25	JLC	
4/19/2006	Email status report to N. Pacharzina	0.25	JLC	
4/12/2006	Conference with T. Fisher re status report to judge	0.25	JLC	page 49
4/11/2006	Conference with CCV and T. Fisher re status report to judge	0.25	JLC	
4/12/2006	Prepare email to N. Pacharzina re status report to judge	0.25	JLC	
4/24/2007	Teleconference with CCV re response to Governor status report	0.25	JLC	
4/24/2006	Draft reply to Governor status report to judge	1	JLC	
4/24/2006	Email to N.Pacharzina & K.Stephens re reply to Govmr status report	0.25	JLC	
4/25/2006	Teleconf. w/ N.Pacharzina re reply to Governor status report	0.5	JLC	
4/25/2006	Conference with CCV re reply to Governor status report to judge	0.25	JLC	
4/28/2006	Review email from K.Stephens re court order	0.25	JLC	
6/13/2006	Teleconference with N. Pacharzina re case status	0.5	JLC	
7/25/2006	Teleconference with N.Pacharzina and T.Fisher re litigation options	0.75	JLC	
8/8/2006	Teleconference with N. Pacharzina re case status	0.25	JLC	
8/10/2006	Prepare portion of opposition to preliminary approval	6.5	JLC	
8/15/2006	Teleconference with N. Pacharzina re oppos. To prelim approval	0.5	JLC	
8/15/2006	Conference with CCV and T. Fisher re oppos. To lead counsel mtn	0.5	JLC	
8/21/2006	Revise and edit opposition to lead counsel motion	3.5	JLC	page 50
8/21/2006	Conference with T. Fisher & CCV re oppos. To lead counsel motion	0.5	JLC	
8/22/2006	Teleconference with N. Pacharzina X 2 re oppos. Lead cnsl mtn	0.5	JLC	
8/22/2006	Revise and edit opposition to lead counsel motion	2.75	JLC	
8/23/2006	Teleconference with N. Pacharzina re opposition to lead cnsl mtn	0.5	JLC	
8/23/2006	Prepare declaration & attachments to lead cnsl mtn opposition	3	JLC	
8/24/2006	Teleconference with N. Pacharzina re opposition to mtn for lead cnsl	0.25	JLC	
8/24/2006	Finalize opposition to motion for lead counsel	3.75	JLC	
8/15/2006	Conference with T.Fisher & CCV re opposition to lead cnsl motion	0.5	JLC	
8/17/2006	Conference with CCV and T. Fisher re oppos. To mtn for lead cnsl	0.75	JLC	
11/29/2006	Teleconference with N. Pacharzina re judge appointment	0.5	JLC	
11/29/2006	Prepare email to N. Pacharzina re case status	0.25	JLC	
11/29/2006	Prepare status report to judge	2	JLC	
11/29/2006	Review revised status report from N. Pacharzina	0.25	JLC	
11/30/2006	Prepare email to N. Pacharzina re pleadings	0.25	JLC	

11/20/2006	Teleconference with N. Pacharzina re status report to judge	0.5	JLC	
12/22/2006	Prepare Reply Brief pursuant to Court order of Dec. 7	4	JLC	page 51
12/22/2006	Teleconference with N. Pacharzina X 2 re reply brief	0.5	JLC	
12/14/2006	Teleconference with N. Pacharzina & CCV re supplemental brief	0.5	JLC	
12/14/2006	Prepare jurisdictional issue supplemental brief	4	JLC	
12/15/2006	Teleconference with N. Pacharzina re supplemental brief	0.25	JLC	
12/16/2006	Review supplemental memo by Santos counsel	1	JLC	
12/17/2006	Review Governor brief filed pursuant to Dec 7 court order	1	JLC	
12/18/2006	Draft reply brief pursuant to Dec 7 court order	2.75	JLC	
12/19/2006	Teleconference with N. Pacharzina re reply brief	0.25	JLC	
12/20/2006	Prepare Reply Brief pursuant to Court order of Dec. 7	3.25	JLC	
12/20/2006	Prepare Reply Brief pursuant to Court order of Dec. 7	2.25	JLC	
12/21/2006	Prepare Reply Brief pursuant to Court order of Dec. 7	1.75	JLC	
12/8/2006	Teleconference with N. Pacharzina re Dec 7 court order	0.5	JLC	
12/8/2006	Review court order for submissions	0.25	JLC	
12/9/2006	Research 26 USC sec. 6532 issue	2.5	JLC	
12/11/2006	Research issues for supplemental brief	3	JLC	
12/12/2006	Research 26 USC sec. 6532 issue	1.75	JLC	
12/13/2006	Research jurisdictional issues for supplemental brief	3.25	JLC	
1/29/2007	Review court order approving notice of settlement	0.25	JLC	
1/3/2007	Workshop with N. Pacharzina re preliminary approval hearing	4	JLC	page 52
1/4/2007	Attend preliminary approval hearing	1	JLC	
1/4/2007	Conference with N. Pacharzina preparing for prelim approval hrg	3	JLC	
9/28/2005	Review Governor's motion to stay proceedings	0.75	JLC	
9/29/2005	Research case law in Governor's motion to stay proceedings	3.5	JLC	
30-Sep	Research for opposition to Governor's motion to stay proceedings	4.25	JLC	
10/3/2005	Review Declaration in support of Governor motion to stay	1	JLC	
10/3/2005	Research and review case law for opposition to motion to stay	3.5	JLC	
10/4/2005	Draft opposition to Governor motion to stay proceedings	5.5	JLC	
10/5/2005	Prepare opposition to Governor's motion to stay	6.25	JLC	
10/6/2005	Prepare opposition to Governor's motion to stay proceedings	3.75	JLC	
10/7/2005	Write opposition to Governor motion to stay	7.75	JLC	
10/19/2005	Review Governor's reply to opposition to motion to stay	1	JLC	
10/20/2005	Research case law in Governor's reply to oppos to motion to stay	2.5	JLC	
10/21/2005	Research case law to rebut Governor reply to oppos to mtn to stay	4.75	JLC	
5/26/2006	Review joint motion for prelim approval and declarations	1.5	JLC	
6/2/2006	Review Phillips motion for attorney fees	1	JLC	
6/2/2006	Review joint motion for conditional class certification	0.75	JLC	
6/8/2006	Review court order for non-action	0.25	JLC	
1/9/2007	Review court order for preliminary approval	0.75	JLC	
1/9/2007	Conference with T. Fisher & CCV re prelim approval order	0.75	JLC	
6/3/2006	Review motion to file joint class action petition	1	JLC	
11/29/2006	Prepare motion for telephonic appearance	0.25	JLC	
12/1/2006	Attend status conference	0.75	JLC	
12/7/2006	Review order for hearing on preliminary approval	0.25	JLC	
1/29/2007	Teleconference w/ N. Pacharzina re objections to final approval	0.75	JLC	
9/19/2007	Prepare for fairness hearing	3	JLC	
9/20/2007	Attend fairness hearing	4	JLC	
9/21/2007	Attend fairness hearing	3.5	JLC	
9/21/2007	Conference w/ Santos counsel; discuss settl options w/ co-counsel	5.5	JLC	
9/25/2007	Teleconference w/ N. Pacharzina re settlement discussions	0.25	JLC	
10/4/2007	Research 26 USC 7430 issue	2.75	JLC	

EXHIBIT 4

6/18/2004	Partners meeting; merits of intervention motion in Santos action	1.33
6/19/2004	Research on FRCP 23(e) sufficiency of notice provision. Compare Santos notice proposal and 23(e)	8.5
6/19/2004	Phone conference with C. Van de veld; info on Santos notice and known settlement terms (three calls) and FRCP 23(e)	0.83
6/20/2004	Continued Research; FRCP 23(e) and Santos settlement	8
6/21/2004	Partners meeting; proposal that VSCF intervene	1.5
6/21/2004	Review Santos class action petition, Government opposition to petition/ Stipulated order regarding preliminary approval of class action settlement	3.8
6/22/2004	Email to Gale Burns/ NLRG/ regarding association of counsel on intervention	0.33
6/22/2004	Email to NLRG in re association of counsel	0.33
6/22/2004	Review of Santos pleadings; Stipulated order granting preliminary approval, research on class notice	3
6/22/2004	Research; requirements for certifying a class under FRCP 23	4
6/22/2004	Partners meeting in re Santos settlement and motion to intervene	0.5
6/23/2004	Cntd. research; class certification under FRCP 23	5
6/23/2004	Partners meeting in re intervention	0.83

6/24/2004	Cntd. research; class certification under FRCP 23	5
6/24/2004	Email to Washburn/ NLRG and association of counsel	0.33
6/24/2004	Review order granting attorney fees and costs/ order approving notice of class	0.33
6/24/2004	Meet with partner in re Santos settlement	0.5
6/25/2004	Cntd. research; class certification under FRCP 23, injunctive relief	6
6/25/2004	Research on class certification cntd; injunctive relief	0.5
6/25/2004	Partners meeting in re intervention motion	1
6/26/2004	Drafting of motion to intervene/ research at law library, intervention as of right and permissive	8
6/27/2004	Drafting of motion to intervene/ research at law library	8
6/27/2004	Meet with J. Canto in re class notice requirements under FRCP	1
6/28/2004	Drafting of motion to intervene/ research at law library	3
6/28/2004	Meet with J. Canto in re permissive intervention	0.83
6/29/2004	Research: statute of limitations for amending a tax return	2.5
6/30/2004	Research: statute of limitations for amending a tax return	6
6/30/2004	Draft email to IRS on time to amend a tax return	0.33
6/30/2004	Meet with J. Canto in re media reports on Santos settlement	0.5

7/2/2004	Phone conference with J. Canto in re Court's scheduling order	0.33
7/4/2004	Email to T. Cohen on association of counsel	0.33
7/5/2004	Research on requisites for class certification under FRCP	1
7/6/2004	Research on requisites for class certification cntd.	6.5
7/6/2004	Review of Torres motion to intervene and memo of points and authority	1.33
7/7/2004	Research on standards of adequate representation	1.5
7/7/2004	Research statute of limitations and 26 USC 6511	0.5
7/7/2004	Email to T. Cohelan on association of counsel	0.33
7/8/2004	Review Court's order on response to Torres motion	0.16
7/8/2004	Research on adequate representation/ conflicts of interest	4.83
7/8/2004	Email to Keller Rohrbach in re association of counsel	0.33
7/9/2004	Review of Torres amended complaint	0.66
7/9/2004	Partners meeting in re Torres intervention	1
7/9/2004	Phone conference with J. Canto on amending returns	0.5
7/9/2004	Phone conference with J. Canto in re 26 USC 6511	0.5
7/9/2004	Phone conference with J. Canto in re 26 USC 6511	0.33
7/9/2004	Research on statute of limitations and 26 USC 6511	1.33
7/9/2004	Phone conference with N. Shimizu; statute of limitations	0.33
7/9/2004	Phone conference with C. Van de veld; statute of limitations	0.5

7/9/2004	Review of Santos motion for continuance and memo of points and authority and declaration	0.66
7/10/2004	Phone conference with J. Canto re authority of Art. III judge	0.5
7/10/2004	Research; statute of limitations and 26 USC 6511	5
7/10/2004	Research; magistrates jurisdiction and U.S. code	3
7/11/2004	Research; magistrate jurisdiction and U.S. code	2.33
7/12/2004	Review pleadings in Santos	1.33
7/12/2004	Phone conference with C. Brain; association of counsel	0.5
7/12/2004	Partners meeting in re Torres vacate motion	0.33
7/13/2004	Partners meeting in re Torres intervention and opposition	0.33
7/13/2004	Review Santos pleadings	0.83
7/13/2004	Review Torres motion to vacate Santos dates (opt out and hearing on final approval)	0.5
7/13/2004	Review of Court's order setting reply date to motion to continue	0.33
7/13/2004	Review second Torres complaint	0.66
7/14/2004	Phone conference with J. Canto in re Torres' first amended complaint	0.33
7/15/2004	Review Santos response to Torres motion to vacate/ Motion for order appointing class counsel/ motion for approval of attorney fees/ memo in support of motion to be appointed class counsel, attorneys fees/ Phillips declaration	0.33
7/15/2004	Torres reply to Santos opposition to motion to vacate	0.33

7/15/2004	Phone conference with J. Canto in re Torres intervention opposition	0.83
7/16/2004	Partners' meeting; magistrates hearing	2.33
7/16/2004	Email to Tousley Brain Stephens (TBS) in re association of counsel	0.33
7/17/2004	Review Torres objection to order appointing class counsel, order appointing class counsel	0.16
7/17/2004	Email to TBS concerning association of counsel	0.33
7/17/2004	Research; magistrates jurisdiction	2.16
7/17/2004	Partners' meeting; in re 16 July magistrate hearing	1
7/18/2004	Draft motion to decertify a class	2.83
7/19/2004	Email from TBS/Stephens in re association of counsel	0.33
7/24/2004	Review opposition to Naputi and Torres motions to intervene	3.16
7/26/2004	Review of Santos amended opposition	3.5
7/27/2004	Email to TBS/Stephens.	0.33
7/28/2004	Email from TBS/Pacharzina in re association of counsel	0.33
8/5/2004	Meet with J. Canto in re Coughnour denial of intervention	1.33
8/6/2004	Review of Coughnour order	1
8/6/2004	Meet with partners in re AmChem issues in Santos settlement and denial of intervention	1.5
8/10/2004	Prep notice of appeal/ representation statement	1
8/10/2004	Phone conference TBS; denial of intervention	0.83

8/16/2004	Phone conference with J. Canto on class definitions	0.5
8/17/2004	Phone conference TBS	0.83
8/24/2004	Phone conference TBS strategy/options denial of intervention	0.83
8/25/2004	Phone conference with J. Canto in re class antagonism/ amchem	0.83
8/31/2004	Phone conference TBS in re litigation strategy	0.83
9/7/2004	Phone conference TBS in re litigation	0.83
9/7/2004	Partners meeting in re TBS phone conference.	0.5
9/10/2004	Email to TBS/Stephens	0.33
9/11/2004	Partners meeting/ association with TBS	1.5
9/13/2004	Phone conference with J. Canto in re estoppels	0.33
9/14/2004	Phone conference TBS concerning litigation strategy	0.83
9/20/2004	Partners meeting in re Guam and sovereign immunity	0.83
9/21/2004	Phone conference TBS litigation strategy	0.83
9/28/2004	Phone conference TBS and status	0.83
9/28/2004	Meet with partners in re negotiations with M. Phillips	1
9/30/2004	Meet with J. Canto in re writing of pleadings	2
10/1/2004	Meet with J. Canto in re class counsel and effect of a conflict of interest	0.5
10/1/2004	Research; class antagonism and statute of limitations issue	2
10/2/2004	Research on statute of limitations defense as barrier to class certification	6.33

10/3/2004	Meet with J. Canto in re research on counsel conflict/ adequacy of representation	0.5
10/3/2004	Research; typicality and commonality	0.5
10/15/2004	Partners meeting; Attorney General's opinion on settlement legality	1.33
10/15/2004	Research; Model Rules of Professional Conduct (MRPC) 1.7/ Draft of motion	6.83
10/16/2004	Research on motion to decertify a class	0.5
10/18/2004	Partners meet in re class counsel conflict research	0.83
10/18/2004	Research; MRPC 1.7/ Draft of Conflict motion	5.83
10/18/2004	Partners meeting; counsel conflict issue	1.33
10/21/2004	Phone conference TBS on choice of lit. strategy	1
10/23/2004	Research; standing of class member to object	5
10/24/2004	Research; standing of class member to object	3.5
10/25/2004	Research; adequacy of representation/ counsel has conflict	4.83
10/25/2004	Partners meeting in re AmChem and limited fund cases	2
10/25/2004	Partners meet in re appellate brief and AmChem issues	3.33
10/25/2004	Research; abuse of discretion standard and approval of settlement	1.83
10/26/2004	Review Santos motion for order approving the administration plan setting fairness hearing and opt out date and memo in support	1.66
10/26/2004	Meet with J. Canto, intervention as of right	1.83
10/26/2004	Research; counsel has conflict of interest	2

10/26/2004	Research; appeal and impair or impede and intervention	3
10/27/2004	Research; impair or impede	2
10/27/2004	Draft; fact pattern for appeal	2
10/28/2004	Email to TBS/Stephens	0.33
10/28/2004	Phone conference with TBS	1
10/28/2004	Email to TBS/Pacharzina	0.33
10/28/2004	Email from TBS/Pacharzina re change of address	0.33
10/29/2004	Email from TBS/Pacharzina in re filing of new complaint	0.33
10/30/2004	Research; adequacy of representation	3
10/31/2004	Research; consideration and compromise of claim in a settlement	2.5
11/2/2004	Partners meeting on filing Naputi complaint	0.83
11/2/2004	Phone conference with TBS	1
11/2/2004	Email from TBS/Pacharzina in re filing new complaint	0.33
11/3/2004	Research, 26 USC 6511	0.83
11/3/2004	Partners meeting; Naputi Complaint	1
11/3/2004	Email to TBS/Pacharzina	0.33
11/4/2004	Research 26 USC 7422	2
11/4/2004	Email from TBS/Pacharzina in re tax issues	0.33
11/5/2004	Draft of appeal	9.33
11/5/2004	Email from TBS/Pacharzina in re Sorensen tax cases	0.33
11/6/2004	Research on inadequacy of representation	5.33
11/7/2004	Drafting of appeal cntd.	6
11/7/2004	Research; 26 USC 7422	1.83

11/7/2004	Email to TBS/Pacharzina	0.33
11/8/2004	Cntd Draft/ Research on adequacy of representation	4.83
11/8/2004	Email from TBS/Pacharzina in re regulation on filing of claims	0.33
11/8/2004	Email from TBS/Pacharzina in re regulation of claim filing	0.33
11/8/2004	Email from TBS/ Pacharzina regulation of claim filing	0.33
11/9/2004	Review Governor Camacho's opposition to order setting an administration plan/ Benjamin declaration/ request for hearing	1.66
11/9/2004	Research on 26 USC 7422	3
11/9/2004	Email to TBS/ Pacharzina regulation in re claim filing	0.33
11/9/2004	Email to TBS/ Pacharzina	0.33
11/9/2004	Email from TBS/ Pacharzina in re claim filing regulations	0.33
11/9/2004	Email from TBS/ Pacharzina in re claim filing regulation	0.33
11/9/2004	Email from TBS/Pacharzina in re claim filing regulation	0.33
11/10/2004	Research; 26 USC 7422 and appeals	2.83
11/10/2004	Email from TBS/ Pacharzina claim filing regulation and draft memorandum on complaint	1.83
11/10/2004	Email from TBS/Pacharzina in re draft memorandum	0.33
11/10/2004	Email from TBS/Pacharzina in re draft memorandum	0.33
11/11/2004	Phone conference with TBS- in re claims, definitions, regulations	1
11/11/2004	Partners meeting/ estoppel and appeal	2
11/11/2004	Research; estoppel	2
11/11/2004	Email from TBS/Pacharzina	0.33
11/12/2004	Research; 26 USC 6511/7422 and estoppel	4.83

11/12/2004	Phone conference with TBS	1
11/12/2004	Meeting with C. Van de Veld, estoppel	0.5
11/15/2004	Research on impairment of interest	2.5
11/15/2004	Email to TBS/Pacharzina	0.33
11/15/2004	Email from TBS/Pacharzina in re draft complaint	0.83
11/15/2004	Email from TBS/Pacharzina in re draft complaint	0.83
11/15/2004	Email from TBS/Pacharzina in re draft complaint	0.33
11/16/2004	Phone conference with TBS	1.33
11/16/2004	Email to TBS/Pacharzina	0.33
11/16/2004	Email from TBS/Pacharzina in re class definition	0.66
11/16/2004	Email from TBS/Pacharzina in re class definition	0.66
11/16/2004	Email from TBS/Pacharzina in re class representation agreement	0.33
11/17/2004	Email TBS/ research on estoppel issue	1.5
11/17/2004	Review of class definitions	1
11/17/2004	Email from TBS/Pacharzina in re draft of class definition	0.83
11/21/2004	Partners meeting edit of appellate brief	6
11/24/2004	Phone conference with J. Canto and TBS in re appeal	0.83
11/25/2004	Earned Income Tax Credit computations for clients	2.5
11/25-26/04	Review of L. Perez and A. Illagan objection to order for approval of administration plan/ Manibusan, Perez, Illagan, Calvo declarations/ Camacho memo in support of opposition to administration plan/ Camacho memo in support of opposition to Attorney General brief/ Jacobs declaration	8.9
11/25/2004	Review of complaint	1.33
11/25/2004	Email to TBS/Pacharzina in re draft of complaint	0.33

11/25/2004	Email to TBS/Pacharzina in re draft of complaint	0.33
11/25/2004	Email to TBS in re draft of complaint	0.33
11/28/2004	Email to TBS/Pacharzina in re draft of complaint	0.33
11/29/2004	Partners meet in re filing of appeal	1
11/29/2004	Email to TBS/Pacharzina in re of complaint	0.33
11/30/2004	Email to TBS/Pacharzina in re of complaint	0.33
12/1/2004	Review Camacho amended memo in support of opposition	1.66
12/1/2004	Meet with partners in re new complaint	2
12/1/2004	Email to TBS/Pacharzina- U.S. v. Commercial Bank	0.33
12/2/2004	Phone call J. Canto in re Naputi complaint	0.16
12/2/2004	Draft Complaint; Naputi	4
12/2/2004	Draft Complaint; Naputi	2
12/2/2004	Research 26 USC 7422 and government waiver of defense	0.83
12/2/2004	Phone conference with TBS in re complaint status	0.5
12/2/2004	Phone conference with TBS in re complaint status	0.33
12/2/2004	Draft of docket statement	0.83
12/2/2004	Draft of summons	0.5
12/3/2004	Partners meeting in re filing new complaint	0.5
12/7/2004	Review of AG's motion to strike appearance of R. Mantanona/ Review of AG motion to strike appearance of Calvo and Clark/ Weinberg declaration/ AG's motion for relief from Court order of 12 November	2.6
12/7/2004	Email to TBS/Pacharzina in re A.G.'s motion	0.33
12/8/2004	Research; child tax credit and application on Guam	1.5
12/9/2004	Partners meeting in re child tax credit	0.5

12/9/2004	Partners meeting in re Governor's conflict with Attorney General	0.83
12/10/2004	Research; estoppel and waiver in tax cases	5.33
12/10/2004	Research; estoppel and waiver in tax cases	7
12/12/2004	Email to TBS/Pacharzina in re Santos Action	0.33
12/12/2004	Email to TBS/Pacharzina in re Santos Action	0.33
12/13/2004	Review of government motion to dismiss/research on response	4.33
12/13/2004	Research; estoppel and waiver and 26 USC 7422	2.5
12/13/2004	Meet with J. Canto in re estoppel and waiver	2
12/14/04	Review Camacho opposition to AG motion to strike Calvo & Clark/ Benjamin declaration/ Response of Illagan and Perez to motion to strike Mantanona/ Mantanona declaration	3.83
12/20/2004	Email from TBS/Pacharzina in re Gov't opposition	0.33
1/11/2005	Email to TBS/PACHARZINA in re status of case	0.33
1/11/2005	Email from TBS/Pacharzina in re Gov't opposition	0.33
1/11/2005	Email from TBS/PACHARZINA in re newspaper article in EITC	0.33
1/11/2005	Email from TBS/PACHARZINA in re status	0.33
1/12/2005	Email to TBS/PACHARZINA in re status of case	0.33
1/14/2005	Phone conference with TBS in re amended complaint	1.5
1/14/2005	Email from TBS/PACHARZINA in re amended complaint	0.33
1/14/2005	Partners meeting in re writ	0.83
1/15/2005	Email to TBS/PACHARZINA 11GCA S0103	0.33
1/16/2005	Draft; request for production/ discovery	2.5
1/16/2005	Draft; request for production	1
1/17/2005	Research; tax equal protection and due process issues	2.5

1/17/2005	Partners meeting; trust and reserve fund/ equal protection and due process	1
1/18/2005	Partners meeting in re Sunshine Act Request	0.5
1/19/2005	DOA records inspection with J. CANTO	2
1/19/2005	Phone conference TBS	0.5
1/19/2005	Partners meeting in re injunctive relief	1.5
1/19/2005	Email to TBS/Pacharzina in re injunction relief	0.33
1/19/2005	Draft second sunshine act request for Department of Administration and research	1.33
1/19/2005	Phone conference with AAG Cohen re scheduling conference	0.33
1/19/2005	Phone conference with TBS/Pacharzina	0.5
1/19/2005	Draft letter for AG Cohen in re scheduling conference	0.5
1/19/2005	Partners meeting in re scheduling conference and sunshine act requests	0.5
1/20/2005	Draft letter to AG in re notice of scheduling conference	0.83
1/20/2005	Draft letter in re scheduling notice	0.5
1/20/2005	Sunshine act request to Department of Administration in re tax reserve trust fund	0.5
1/20/2005	Email to TBS/Pacharzina in re sunshine act/Discovery	0.33
1/20/2005	Partners meeting amended complaint	0.5
1/21/2005	Draft of sunshine act request to Department of Revenue and Taxation in re trust fund and research	1.5
1/21/2005	Research; petition to certify class	3.5
1/23/2005	Email to TBS/Pacharzina in re certification of class	0.33
1/23/2005	Research; income tax refund trust fund	1.83

1/24/2005	Draft pro hac application for TBS/ Pacharzina and Stephens	0.83
1/24/2005	Research; petition to appoint class counsel	1.5
1/24/2005	Email from TBS/Pacharzina in re pro hac application	0.33
1/24/2005	Email from TBS/Stephens in re pro hac application	0.33
1/25/2005	Review list of exhibits filed by Felix Camacho	0.66
1/25/2005	Phone conference with TBS on amended complaint	0.83
1/25/2005	District Court hearing on Santos action	3.83
1/25/2005	Review government response to sunshine request	0.33
1/25/2005	Department of Administration review of sunshine act request	2.5
1/25/2005	Phone conference with Art Illagan at Department of Revenue and Taxation	0.5
1/26/2005	Partners meeting regarding amended complaint	0.5
1/27/2005	Partners meeting regarding results of sunshine act request	0.5
1/28/2005	Phone conference with TBS in re status of case	0.5
1/28/2005	District Court review of Santos file	1.83
1/28/2005	Research on enforcing tax judgment	3
1/28/2005	Email from TBS/Pacharzina in re 1st amended complaint	1.66
1/28/2005	Partners meeting, res judicata effect	0.5
1/31/2005	Research; requirement for certifying a class	1.33
1/31/2005	Partners meeting concerning decertification of class	0.83
1/31/2005	Email from TBS/Pacharzina in re first amended complaint	1.66

2/1/2005	Partners meeting; motion to certify and final amended complaint	0.5
2/1/2005	Email to TBS/Pacharzina in re Newberg/ Notice of Appearance	0.33
2/1/2005	Phone conference with TBS in re amended complaint	0.5
2/1/2005	Preparation of discovery; initial production	4
2/1/2005	Case file preparation M. Simpaio	0.83
2/1/2005	Email from TBS/Pacharzina in re Newberg on notice of appearance	0.5
2/1/2005	Review supplemental authority filed by Illagan/ Review supplemental authority filed by Illagan/ Perez in opposition to motion to strike Mantanona's appearance	0.5
2/2/2005	Partners meeting re final amended complaint	1
2/2/2005	Email to TBS/Pacharzina in re motion to dismiss	0.33
2/2/2005	Email to TBS/Pacharzina in re motion to dismiss	0.33
2/2/2005	Meeting with S. Cohen and D. Moylan in re scheduling order	1
2/2/2005	Partners meeting on schedule for discovery and trial	1
2/2/2005	Prep Pro Hac application for N. Pacharzina and K. Stephens	0.83
2/2/2005	Prep notice of entry of appearance	0.5
2/2/2005	Email from TBS/Pacharzina in re developments in Santos action	0.33
2/2/2005	Email from TBS/Pacharzina in re developments in Santos	0.33
2/2/2005	Email from TBS/Pacharzina in re developments in Santos	0.33

2/3/2005	Partners meeting; 26 USC 7422	0.5
2/3/2005	Partners meeting; possible settlement with government	1
2/3/2005	Partners meeting on government's GEIPA	1
2/8/2005	Phone conference with R. Jacobs in re entry of TBS	0.33
2/8/2005	Fax to R. Jacobs in re entry of TBS	0.33
2/8/2005	Email to TBS/Pacharzina in re scheduling order	0.33
2/9/2005	Email to TBS/Pacharzina in re scheduling order	0.33
2/9/2005	Draft scheduling order	1
2/9/2005	Email from TBS/Stephens in re magistrates order on settlement authority	0.33
2/9/2005	Email from TBS/Stephens in re magistrates order on authority to settle	0.33
2/9/2005	Email from TBS/Pacharzina in re magistrates order on authority to settle and amending complaint	0.33
2/9/2005	Email from TBS/Pacharzina in re magistrates order on authority to settle and amending complaint	0.33
2/9/2005	Email from TBS/Pacharzina in re magistrates order on authority to settle and amending complaint	0.33
2/10/2005	Meet with D. Moylan in re powers of magistrate v. Art. III judge	1.33
2/10/2005	Meet with S. Cohen in re scheduling order	0.5
2/10/2005	Phone conference Shannon Taitano to schedule meeting	0.33
2/10/2005	Phone conference J. Canto in re Manibusan order of Feb. 9th and review of order	1.33
2/10/2005	Email to TBS in re developments/ scheduling	0.33
2/10/2005	Phone conference TBS in re scheduling order	0.5

2/10/2005	Email TBS in re Manibusan scheduling order	0.5
2/10/2005	Letter to Shannon Taitano	0.5
2/10/2005	Draft of scheduling order	0.83
2/10/2005	Email to S. Cohen in re scheduling order	0.33
2/10/2005	Email from TBS/Pacharzina in re scheduling order	0.33
2/10/2005	Email from TBS/Pacharzina in re scheduling order	0.33
2/10/2005	Email from TBS/Pacharzina in re scheduling order	0.33
2/11/2005	Review motion to dismiss/ government case law	4.5
2/11/2005	Partners meeting; second amended complaint and AG's response	0.83
2/12/2005	Review motion to dismiss/ government case law	3
2/12/2005	Phone conference TBS motion to dismiss	0.83
2/12/2005	Research/ motion to dismiss	3
2/13/2005	Research FRCP 12 in re motion to dismiss	0.83
2/14/2005	Prep initial disclosure	6
2/14/2005	Prep initial disclosure cntd	6
2/14/2005	Email to TBS/Pacharzina in re protective order	0.33
2/14/2005	Email to TBS/Pacharzina in re protective order	0.33
2/14/2005	Email to TBS/ Pacharzina in re protective order	0.33
2/14/2005	Email from TBS/ Pacharzina in re developments in cases and strategy	0.33
2/14/2005	Partners meeting (x3) Initial disclosure. Declaratory relief, dec jud. act	2.33
2/15/2005	Email to TBS/ Pacharzina in re scheduling order	0.33
2/15/2005	Email to TBS/ Pacharzina in re scheduling order	0.33
2/15/2005	Email Steve Cohen in re scheduling order	0.33
2/15/2005	Email to TBS/ Pacharzina in re opposition; motion to dismiss	0.33
2/15/2005	Email from TBS/ Pacharzina in re protective order	0.33

2/15/2005	Email from TBS/ Pacharzina preparation of scheduling order	1
2/16/2005	Email from TBS/ Pacharzina scheduling order continued	0.33
2/16/2005	Email from TBS/ Pacharzina in re various issues and draft of opposition to motion to dismiss	0.33
2/16/2005	Review memorandum of points and authority on motion to dq AG's office	1.6
2/16/2005	Review memo of points and authority in support of motion to vacate stipulated order filed by Felix Camacho	1.6
2/16/2005	Review Jacobs declaration	1.1
2/16/2005	Review Camacho motion to disqualify the Attorney General	0.16
2/16/2006	Review motion to vacate stipulated order filed by Camacho	0.16
2/16/2005	Email from TBS/ Pacharzina in re progress of case and developments	0.33
2/16/2005	Email from TBS/KS in re progress of case and developments	0.33
2/16/2005	Partners meeting: prep of opposition	1.33
2/17/2005	Email from TBS/ Pacharzina in re various issues and motion to dismiss	0.33
2/19/2005	AG's motion to reconsider court's order	1
2/22/2005	Email from TBS/ Pacharzina outline of opposition to motion to dismiss	0.33
2/23/2005	Email to TBS/ Pacharzina	0.33
2/23/2005	Email from TBS/ Pacharzina in re opposition to motion to dismiss	0.33

2/23/2005	Email from TBS/ Pacharzina in re opposition to motion to dismiss	0.33
2/23/2005	Email from TBS/ Pacharzina in re opposition to motion to dismiss	0.33
2/23/2005	Email to TBS/ Pacharzina in re opposition to motion to dismiss	0.33
2/24/2005	Email to TBS/ Pacharzina in re motion for permanent assignment of judge	0.5
2/24/2005	Email from TBS/ Pacharzina in re FRCP 12(b)	0.33
2/24/2005	Email from TBS/ Pacharzina in re asking for permanent judge	0.66
2/24/2005	Email from TBS/ Pacharzina draft opposition to motion to dismiss	0.66
2/24/2005	Email from TBS/ Pacharzina draft opposition to motion to dismiss	0.33
2/24/2005	Prep motion to enlarge time	2
2/24/2005	Partners meeting; opposition/ stipulation	1
2/28/2005	Research equitable estoppel as applied to Guam	1
2/28/2005	Research; anti-injunction act	4.5
2/28/2005	Partners meeting, equitable estoppel	0.83
3/1/2005	Email to Steve Cohen in re Motion to Dismiss	0.33
3/1/2005	Review AG's reply to motion to disqualify	0.83
3/1/2005	Email from Steve Cohen in re Motion to Dismiss	0.33
3/2/2005	Phone conference TBS in re Motion to Dismiss	0.33
3/2/2005	Email from TBS/ Pacharzina in re motion to dismiss	0.33
3/2/2005	Email from TBS/ Pacharzina update on Santos action	0.33
3/2/2005	Partners meeting in re motion to dismiss	0.83
3/2/2005	Review motion to strike Naputi entry of appearance and memorandum in support	0.33

3/3/2005	District Court Hearing on scheduling order	0.83
3/3/2005	Partners meeting on scheduling conference	0.5
3/4/2005	Review opposition to Governor's motion to vacate orders on approval of settlement filed by Santos and Gov Guam	1.66
3/4/2005	Prep of scheduling order	1
3/4/2005	Review government motion to strike opposition	0.5
3/4/2005	Email from TBS/ Pacharzina in re draft of opposition to motion to dismiss	0.33
3/4/2005	Email from TBS/ Pacharzina in re draft of opposition to motion to dismiss	0.33
3/5/2005	Prep opposition motion to dismiss	7
3/5/2005	Email to AAG Steve Cohen	0.33
3/6/2005	Prep opposition to motion to dismiss cntd	0.83
3/7/2005	Prep opposition to motion to dismiss cntd.	4.5
3/7/2005	Email to TBS/Pacharzina in re opposition	0.33
3/7/2005	Email from TBS/Pacharzina in re protective order on taxes	1
3/8/2005	Prep opposition to motion to dismiss	3
3/8/2005	Draft letter to S. Cohen	1.5
3/8/2005	Review letter from S. Cohen	0.33
3/9/2005	Review AG motion to strike pleading	0.33
3/9/2005	Research AG motion to strike pleading	0.5
3/9/2005	Research AG motion to strike pleading	0.5
3/9/2005	Reply in support of motion to vacate filed by Camacho	0.66
3/9/2005	Review reply in support of motion to DQ AG filed by Camacho and Jacob's declaration	0.66
3/11/2005	Prep oral argument for FRCP 12(b) motion to dismiss	2

3/11/2005	Email from TBS/Pacharzina in re example protective order on taxes	0.83
3/11/2005	Review AG's motion to amend order and memo in support	1
3/12/2005	Draft motion to join Santos mediation	2
3/12/2005	Phone conference TBS in re status of case	0.5
3/12/2005	Email to TBS/Pacharzina in re protective order	0.33
3/13/2005	Phone conference C. Van de veld on motion to join mediation	0.5
3/13/2005	Prep and research for motion to dismiss	3
3/14/2005	Prep and research for motion to dismiss	9
3/14/2005	Partners meeting in re Santos mediation	0.83
3/15/2005	Partners meeting; hearing on motion to dismiss	1
3/15/2005	Prep and research for motion to dismiss	12
3/15/2005	Email from TBS/Pacharzina in re memo on oral argument	0.83
3/15/2005	Partners meeting	0.83
3/16/2005	Prep motion to dismiss	10
3/16/2005	Phone conference TBS in re initial disclosure	1
3/16/2005	Partners meeting; motion to dismiss	1
3/17/2005	Email to TBS/Pacharzina in re initial disclosure	0.33
3/17/2005	Prep/ research FRCP 12(b)	3
3/17/2005	Court hearing / research FRCP 12(b)	1
3/17/2005	Phone conference TBS in re status of case	0.5
3/17/2005	Email from TBS/Pacharzina Naputi attorney fees	0.33
3/17/2005	Email from TBS/Pacharzina initial disclosures	0.33
3/17/2005	Partners meeting; motion to dismiss	0.5

3/17/2005	Partners meeting in re status and motion to dismiss	0.5
3/18/2005	Meet with J. Canto on Court's ruling for motion to dismiss	0.5
3/18/2005	Partners meeting; Lew Decision and Order	0.33
3/21/2005	Email to TBS/Pacharzina in re mediation	0.33
3/21/2005	Email to TBS/Pacharzina in re mediation	0.33
3/21/2005	Email from TBS/Pacharzina in re mediation	0.33
3/22/2005	Email to TBS/Pacharzina in re mediation and summary judgment	0.33
3/22/2005	Phone conference to R. Jacobs in re mediation (x4)	0.66
3/22/2005	Meet with AG D. Moylan in re mediation	1
3/22/2005	Phone conference to M. Phillips in re mediation (x2)	0.33
3/22/2005	Phone conference to Shannon Taitano in re mediation (x2)	0.33
3/22/2005	Phone conference to R. Mantanona (x2)	0.33
3/22/2005	Phone conference with C. Van de veld in re mediation	0.33
3/23/2005	Email to TBS/Pacharzina in re updates to status of case	0.33
3/23/2005	Email to TBS/Pacharzina in re updates to status of case	0.33
3/23/2005	Phone conference from C. Van de veld in re motion for summary judgment.	0.33
3/23/2005	Email to TBS/ Pacharzina in re additional plaintiff	0.33
3/23/2005	Partners meeting in re motion for summary judgment/ equal protection	0.33
3/23/2005	Partners meeting in re motion for summary judgment	0.33
3/23/2005	Partners meeting; reply to initial disclosure	0.83
3/23/2005	Phone conference with D. Benjamin in re advanced EITC	0.33
3/23/2005	Research for summary judgment motion and collateral estoppel	0.5

3/23/2005	Phone conference with TBS/ Pacharzina in re summary judgment	0.33
3/23/2005	Draft motion to appear in Santos mediation	1.33
3/24/2005	Review Santos response to opposition to motion to strike appearance	0.66
3/24/2005	Email from TBS/ Pacharzina update on litigation	0.33
3/24/2005	Email from TBS/ Pacharzina review of case law	0.33
3/24/2005	Email from TBS/ Pacharzina developments with AG	0.33
3/24/2005	Email from TBS/ Pacharzina developments with AG	0.33
3/24/2005	Draft motion to appear in mediation/ review Pacharzina draft	0.33
3/24/2005	Partners meeting regarding timing for filing motion for summary judgment	0.5
3/24/2005	Research all writs act	0.33
3/24/2005	Research/ Draft motion to appear in mediation	2
3/25/2004	Research/ Draft motion to appear in mediation	2
3/25/2005	Review opposition to motion to amend filed by Felix Camacho	0.5
3/26/2005	Email from TBS/ Pacharzina in re update on litigation	0.33
3/27/2005	Email to TBS/ Pacharzina in re update on case	0.33
3/27/2005	Email to TBS/ Pacharzina in re update on case	0.33
3/28/2005	Email to TBS/ Pacharzina in re caselaw	0.33
3/28/2005	Email from TBS/ Pacharzina in re material for mediation	0.33
3/28/2005	Partners meet review summary judgment	0.5
3/28/2005	Research 7422 issues in state courts	0.5
3/28/2005	Meet with client Julie Cruz	1
3/29/2005	Email from TBS/ Pacharzina in re mediation	0.33

3/29/2005	Email to TBS/ Pacharzina in re update on case	0.33
3/29/2005	Email from TBS/ Pacharzina in re summary judgment motion	0.33
3/30/2005	Research FRCP 8(b)	0.5
3/30/2005	Review order on participation in mediation	0.16
3/30/2005	Phone call to clerk, District court	0.33
4/3/2005	Research in re enforcing judgment 26 USC 6402	0.5
4/4/2005	Email from TBS/JA in re status of case	0.33
4/6/2005	Email from TBS/ Pacharzina in re summary judgment motion	0.5
4/6/2005	Email from TBS/ Pacharzina in re summary judgment motion	0.33
4/6/2005	Email from TBS/ Pacharzina in re draft of summary judgment motion	1
4/12/2005	Email to TBS/KS in re amended complaint	0.33
4/13/2005	Email to TBS/KS in re amended complaint	0.33
4/13/2005	Email from TBS/ Pacharzina in re second amended complaint	0.33
4/13/2005	Email from TBS/ Pacharzina in re second amended complaint	0.33
4/13/2005	Review second amended complaint	2
4/14/2005	Email from TBS/ Pacharzina in re second amended complaint	0.33
4/14/2005	Email to TBS/KS in re amended complaint	0.33
4/20/2005	Email to TBS/KS in re judges	0.33
4/20/2005	Email from TBS/ Pacharzina in re potential judges	0.33
4/21/2005	Email from TBS/ Pacharzina in re potential judges	0.33
4/21/2005	Email from TBS/ Pacharzina in re Naputi attorney fees	0.33

4/23/2005	Phone conference J. Canto in re summary judgment	0.5
4/26/2005	Meet with C. Van de veld in re advance earned income credit	0.83
4/26/2005	Research advanced EITC	1.5
4/26/2005	Research informal claims and tax returns	0.33
4/27/2005	Email to TBS/NS in formal claims	0.33
4/27/2005	Research advanced EITC	1
4/28/2005	Email from TBS/Pacharzina in re motion for summary judgment	0.33
4/28/2005	Meet with N. Shimizu and C. Van de veld on advanced EITC	1
5/2/2005	Research advanced EITC	1
5/3/2005	Email to TBS/NS in mediation	0.33
5/4/2005	Email from TBS/Pacharzina in re status of motion for summary judgment	0.33
5/4/2005	Email from TBS/Pacharzina in re status of motion for summary judgment	0.33
5/7/2005	Research; execution of judgments on government	3
5/8/2005	Research motions FRCP 11	2
5/9/2005	Research motion for summary judgment and 26 USC 7422	0.5
5/10/2005	Research motion for summary judgment and 26 USC 7422	2
5/12/2005	Meet with N. Shimizu on status of litigation	0.83
5/12/2005	Partners meeting in re motion for summary judgment	0.5
5/12/2005	Partners meeting in re AG opposition to motion for summary judgment	0.5

5/12/2005	Research on tax return trust fund and injunction vs. government	0.5
5/16/2005	Partners meet in re motion for summary judgment	1
5/17/2005	Research on attorney fees in class actions	2
5/17/2005	Meet with C. Van de Veld on attorney fees	0.5
5/17/2005	Email from TBS/Pacharzina inquiry on government response to motion	0.33
6/13/2005	Email from TBS/Pacharzina in re oral argument on summary judgment	0.33
6/14/2005	Email from TBS/Pacharzina in re oral argument on summary judgment	0.33
6/15/2005	Email from TBS/Pacharzina in re press release	0.33
6/15/2005	Email from TBS/Pacharzina in re press release	0.33
6/17/2005	Research all writs act	0.83
6/21/2005	Email from TBS/Pacharzina in re all writs act	0.33
6/21/2005	Review motion to amend and amended class action petition. Motion to certify, motion for preliminary approval and Jacobs declaration	0.83
6/22/2005	Email to TBS/NS in re all writs act	0.33
6/24/2005	Email to TBS/NS in re govt outlay for EJTC	0.33
6/24/2005	Review decision and order on motion for summary judgment	1
6/24/2005	Research on preliminary approval of settlement	1.33
6/25/2005	Research; stays/ consolidation under FRCP 42	2
6/27/2005	Email from TBS/Pacharzina in re settlement	0.33
6/27/2005	Review research on intervention	0.83
6/28/2005	Phone conference TBS/Pacharzina (x3)	1.33

6/28/2005	Magistrates hearing/ status	1
6/29/2005	Review and research in re new settlement and validity	1.5
6/29/2005	Email from TBS/Pacharzina case law on preliminary approval	0.33
6/29/2005	Email from TBS/Pacharzina Newburg on preliminary approval	0.33
6/29/2005	Email from TBS/Pacharzina case law on preliminary approval	0.33
6/29/2005	Email from TBS/Pacharzina case law on preliminary approval	0.33
6/30/2005	Meet with AG D. Moylan in re summary judgment decision	0.83
6/30/2005	Email from TBS/Pacharzina in re settlement	0.33
6/30/2005	Email from TBS/Pacharzina in re class certification brief	1.66
6/30/2005	Email from TBS/Pacharzina in re info on attorney general's position	0.33
6/30/2005	Email from TBS/Pacharzina in re opposition to governor's intervention	0.33
6/30/2005	Email from TBS/Pacharzina in re opposition	0.33
6/30/2005	Email from TBS/Pacharzina in re Stevens declaration	0.33
6/30/2005	Research; settlement and intervention	1.33
7/1/2005	Email from TBS/Pacharzina in re status	0.33
7/6/2005	Email from TBS/Pacharzina in re status	0.33
7/7/2005	Email from TBS/Pacharzina in re status	0.33
7/8/2005	Email from TBS/Pacharzina in re scheduling of class certification motion	0.33
7/11/2005	Email from TBS/Pacharzina in re scheduling	0.33
7/13/2005	Email from TBS/Pacharzina in re scheduling	0.33

7/13/2005	Email to TBS/KS	0.33
7/14/2005	Research on intervention continued. Meeting with AG D. Moylan in re intervention and summary judgment	3.5
7/18/2005	Email to TBS/KS	0.33
7/19/2005	Email from TBS/ Pacharzina in regard to settlement negotiations	0.33
7/19/2005	Email from TBS/ Pacharzina in re settlement negotiations	0.33
7/20/2005	Research 26 USC 7122	3.16
7/21/2005	Draft of argument on 7122 and 7422 issues	4
7/22/2005	Phone conference with TBS in re 7122	1.33
7/23/2005	Phone conference with TBS in re 7122	2
7/26/2005	Email from TBS/Pacharzina status of case and sunshine act requests	0.33
7/27/2005	Email to TBS/KS in re status of case	0.33
8/1/2005	Email to TBS/KS in re power and duties	0.33
8/1/2005	Email to TBS/KS in re power and duties	0.33
8/1/2005	Email from TBS/Pacharzina in re powers and duties question	0.33
8/9/2005	Email from TBS/Pacharzina in re scheduling of motions	0.33
8/12/2005	Email from TBS/Pacharzina in re court order of J. Marshal	0.33
8/12/2005	Email to TBS/KS in re updates on case	0.33
8/29/2005	Email to TBS/KS in re marshall decision	0.33
8/30/2005	Email to TBS/KS in re A.G. motion on marshal decision	0.33
8/30/2005	Email from TBS/Pacharzina in re update and status	0.33
9/2/2005	Email from TBS/Pacharzina in re assigned judge	0.33
9/2/2005	Email from TBS/Pacharzina in re assigned judge	0.33

9/2/2005	Email from TBS/Pacharzina in re assigned judge	0.33
9/9/2005	Email from TBS/Pacharzina in re interest calculations	0.33
9/14/2005	Email from TBS/Pacharzina in re order for intervention	0.33
9/19/2005	Review orders denying motion to DQ the AG and denying motion for preliminary approval	0.5
9/20/2005	Review order denying motion to strike appearance of Naputi	0.16
9/27/2005	Email to TBS/KS in re stay of proceeding	0.33
9/30/2005	Email from TBS/Pacharzina regarding discovery request and opposition to motion to stay	1.33
10/4-5/05	Review objection to order filed by Felix Camacho on motion denying striking of AG	27.6
10/5/2005	Email from TBS/Pacharzina regarding status	0.33
10/13/2005	Review Motion for instruction filed by Santos, Camacho	0.66
10/22/2005	Email to TBS/NS in re Amicus brief on 7122	0.33
10/22/2005	Email to TBS/NS in re Amicus brief on 7122	0.33
10/22/2005	Email to TBS/NS in re Amicus brief on 7122	0.33
10/24/2005	Email to TBS/NS in re Amicus brief on 7122	0.33
10/24/2005	Email to TBS/NS in re Amicus brief on 7122	0.33
10/24/2005	Email from TBS/Pacharzina in re interested party filing	0.33
10/25/2005	Email from TBS/Pacharzina in re interested party filing	0.33
10/25/2005	Email to TBS/NS in re Martinez order	0.33
10/25/2005	Email to TBS/NS in re Martinez order	0.33
10/25/2005	Email from TBS/Pacharzina in re interested party filing	0.33
10/28/2005	Email from TBS/Pacharzina in re interested party filing	0.33
10/29/2005	Email from TBS/Pacharzina in re interested party filing	0.33

10/29/2005	Email to TBS/NS in re Revenue and Taxation legal counsel	0.33
11/1/2005	Email to TBS/NS in re submission on 7122	0.33
11/1/2005	Email to TBS/NS in re submission on 7122	0.33
11/1/2005	Email to TBS/NS in re submission on 7122	0.33
11/1/2005	Email from TBS/Pacharzina proposed opposition to intervention brief	0.33
11/1/2005	Email from TBS/Pacharzina in re settlement authority	0.33
11/1/2005	Draft of interested party submission; authority to settle	3
11/1/2005	Research on 26 USC 7122	2.5
11/2/2005	Research: Legislative intent in 48 USC 1422/ research 7122	0.33
11/2/2005	Email to TBS/NS	0.33
11/2/2005	Email from TBS/Pacharzina in re brief on settlement authority	0.33
11/2/2005	Email from TBS/Pacharzina in re brief on settlement authority	1.5
11/2/2005	Email from TBS/ Pacharzina in re brief on settlement authority	0.33
11/3/2005	Continued draft of interested party submission on authority to settle	9
11/4/2005	Continued draft on authority to settle	3
11/4/2005	Email from TBS/ Pacharzina in re brief on settlement authority	0.33
11/4/2005	Email from TBS/ Pacharzina in re brief on settlement authority	0.33
11/5/2005	Review Camacho objection to order and authorities in support	0.83
11/5/2005	Review petition to admit Wagner pro hac	0.16

11/10/2005	Email from TBS/ Pacharzina in re governor's reply	0.33
11/14/2005	Review Santos motion for appointment as class counsel and declarations	1.6
11/14/2005	Review motion for attorneys fees	1.3
1/23/2006	Email from TBS/ Pacharzina	0.33
1/24/2006	Email to TBS/NS in re excise tax	0.33
1/24/2006	Email to TBS/NS in re excise tax	0.33
2/21/2006	Email from TBS/ Pacharzina in re EITC telephone conference	0.33
2/23/2006	Email from TBS/ Pacharzina in re complaint	0.33
2/23/2006	Email from TBS/ Pacharzina in re status	0.33
3/1/2006	Email from Doug Moylan	0.33
3/2/2006	Email from TBS/ Pacharzina in re status	0.33
3/2/2006	Email from TBS/ Pacharzina in re status	0.33
3/9/2006	Email from TBS/Stephens in re status	0.33
3/9/2006	Email from TBS/ Pacharzina in re draft letter to J. Martinez	0.33
3/10/2006	Review order setting hearing	0.16
3/12/2006	Email from TBS/ Pacharzina in re status	0.33
3/13/2006	Email from TBS/ Pacharzina in re status	0.33
3/14/2006	Meeting with K. Stephens in re Court hearing before status hearing before J. Robarts	1.5
3/14/2006	District Court hearing in re status of Santos, Naputi and Torres	0.83
3/14/2006	Meeting with AG D. Moylan regarding status hearing	2.5
3/15/2006	Email from TBS/ Pacharzina in re status	0.33
3/15/2006	Partners meeting in re status conference and mediation strategy	3
3/15/2006	Meeting with I. Aguiqui and P. Perez in re mediation	1
3/17/2006	Draft letter to M. Phillips and P. Perez in re mediation	0.33

3/14-15/06	Review AGs motions for reconsideration/ interlocutory appeal	12.16
3/14/2006	Review Santos amended petition for EITC	0.5
3/20/2006	Draft letter to Calvo and Clark in re mediation	0.33
3/15/2006	Review supplemental authority filed by AG in support of motion to reconsider	0.33
3/16/2006	Review order denying motion for reconsideration	0.33
3/17/2006	Email from TBS/ Pacharzina in re conference call	0.33
3/17/2006	Review Santos motion to reconsider court's order on motion for lead counsel etc.	0.5
3/18/2006	Prepare draft of term sheet	3.33
3/19/2006	Prepare draft of term sheet continued	1.83
3/21/2006	Review order granting motion for settlement conference	0.16
3/22/2006	Email from TBS/ Pacharzina in re dismissal of appeals	0.33
3/22/2006	Email from TBS/ Pacharzina draft of proposed term sheet	0.33
3/22/2006	Email to TBS/NS in re term sheet	0.33
3/22/2006	Email to TBS/NS in re term sheet	0.33
3/23/2006	Email from TBS/ Pacharzina in re mediation	0.33
3/23/2006	Email from TBS/Stephens in re mediation	0.33
3/24/2006	Email from TBS/ Pacharzina in re mediation	0.33
3/26/2004	Email from TBS/ Pacharzina draft of submission to mediator	0.33
3/27/2006	Email from TBS/ Pacharzina in re mediation	0.33

3/27/2006	Email from TBS/ Pacharzina draft of submission to mediator	0.33
3/28/2006	Email from TBS/ Pacharzina in re attorney fees	0.33
3/28/2006	Email to TBS/NS in re attorney fees	0.33
3/28/2006	Email to TBS/NS in re attorney fees	0.33
3/31/2006	Email from TBS/ Pacharzina in re scheduling	0.33
3/31/2006	Email from TBS/ Pacharzina in re mediation brief	0.33
3/31/2006	Email from TBS/ Pacharzina in re mediation brief	0.33
3/31/2006	Email from TBS/ Pacharzina in re scheduling	0.33
4/1/2006	Phone conference with TBS, mediation brief	0.33
4/2/2006	Phone conference with TBS, mediation brief	0.33
4/2/2006	Review mediation brief	0.5
4/4/2006	Meeting at Calvo & Clark in re discovery provided to Santos	0.83
4/5/2006	Meeting with K. Stephens/ N. Pacharzina in re mediation	5
4/6-7/06	Mediation at Hyatt in re EITC	13
4/12/2006	Email from TBS/ Pacharzina in re Simpao mediation report	0.33
4/13/2006	Email from TBS/ Pacharzina in re Simpao mediation report	0.66
4/13/2006	Email from TBS/ Pacharzina in re Simpao mediation report	0.66
4/20/2006	Review Report to court by Camacho and Santos/Torres	1.33
4/27/2006	Review Court order on result of scheduling conference	1.66

5/27/2006	Review joint motion for preliminary approval of class action settlement and declarations of Phillips and Benjamin	5.33
5/31/2006	Review Benjamin declaration	3
5/31/2006	Email from TBS/ Pacharzina in re Santos/Torres settlement	0.66
6/3/2006	Review motions for attorney fees and class certification	1.3
6/5/2006	Email from TBS/ Pacharzina in re outline on objections	0.66
6/5/2006	Email from TBS/ Pacharzina in re outline on objections	0.66
6/6/2006	Email from TBS/ Stevens press release	0.33
6/6/2006	Email from TBS/ Stevens in re press release	0.33
6/7/2006	Email from TBS/ Pacharzina in re status	0.33
6/7/2006	Review amended motion for attorney fees	1.66
6/8/2006	Review court order holding rulings in abeyance	1.66
6/8/2006	Email from TBS/ Pacharzina in re status	0.33
7/1/8/2006	Email from TBS/ Pacharzina in re status	0.33
7/23/2006	Email from TBS/ Pacharzina in re status	0.33
7/24/2006	Email from TBS/ Pacharzina in re illegal expenditures	0.33
7/25/2006	Email from TBS/ Pacharzina in re illegal expenditures	0.33
7/25/2006	Email from TBS/ Pacharzina in re illegal expenditures	0.33
7/25/2006	Email from TBS/ Pacharzina in re illegal expenditures	0.33
8/3/2006	Research on opposition to preliminary approval	3
8/3/2006	Continued research on opposition	2.33
8/4/2006	Continued research on opposition	0.5
8/5/2006	Continued research and drafting of opposition	2
8/7/2006	Continued research and drafting of opposition	3
8/7/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	1.33
8/7/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	1.33

8/7/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33
8/7/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33
8/7/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33
8/8/2007	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33
8/8/2009	Continued research and drafting of opposition	5.83
8/9/2006	Continued research and drafting of opposition	10
8/9/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33
8/10/2006	Continued research and drafting of opposition	10
8/10/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33
8/10/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.66
8/10/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33
8/10/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33
8/10/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33
8/10/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.33

8/10/2006	Email from TBS/Pacharzina; governor's objection to settlement and our opposition	0.66
8/10/2006	Email from TBS/Stephens; governor's objection to settlement and our opposition	0.33
8/11/2006	Continued research and drafting of opposition	4.5
8/12/2006	Review amended motion to certify/ appointment as lead counsel/ Phillips declaration	2.16
8/14/2006	Email from TBS/Pacharzina in re lead counsel motion	0.66
8/14/2006	Email from TBS/Pacharzina in re lead counsel motion	0.33
8/17/2006	Email from TBS/Stephens in re status	0.33
8/19/2006	Research on opposition to amended motion for appointment as lead counsel	2.83
8/19/2006	Cntd. research on opposition to amended motion for appointment as lead counsel	4.83
8/20/2006	Email from TBS/Pacharzina in re draft opposition to lead counsel	0.33
8/20/2006	Email from TBS/Pacharzina in re draft opposition to lead counsel	0.33
8/21/2006	Email from TBS/Pacharzina in re draft opposition to lead counsel	0.33
8/21/2006	Email from TBS/Pacharzina in re draft opposition to lead counsel	0.33
8/21/2006	Cntd. research on opposition to amended motion for appointment as lead counsel	2.5
8/22/2006	Draft and research on opposition to amended motion for appointment as lead counsel	4.5
8/23/2006	Email from TBS/Pacharzina in re draft opposition to lead counsel	0.33
8/23/2006	Cntd. draft and research on opposition to amended motion for appointment as lead counsel	8.5
8/24/2006	Cntd. draft and research on opposition to amended motion for appointment as lead counsel	8
8/25/2006	Cntd. draft and research on opposition to amended motion for appointment as lead counsel	5
10/25/2006	Email from TBS/Pacharzina in re status	0.33
11/28/2006	Review Court order. J. FTG assumes case	0.16

12/7/2006	Review order setting hearing	0.16
12/16/2006	Review supplemental motion of Santos	1.33
12/16/2006	Review Governor's brief pursuant to court order	0.83
12/22/2006	Review Santos reply brief	0.5
12/22/2006	Review of Camacho reply brief	0.33
12/29/2006	Email from TBS/Stephens in re hearing on preliminary approval	0.33
1/3/2007	Meet with co-counsel on court hearing and prep for hearing	5
1/4/2007	Meet with co-counsel in re court hearing	6
1/4/2007	Draft letter to respondent on improvement to settlement and research	1.83
1/8/2007	Email from TBS/Pacharzina in re status on preliminary approval	0.33
1/8/2007	Email from TBS/Pacharzina in re status of preliminary approval	0.33
1/9/2007	Email from TBS/Pacharzina in re attorney fees	0.33
1/9/2007	Review order approving settlement	0.5
1/10/2007	Email from TBS/Pacharzina in re hearing and order	0.33
1/11/2007	Email from TBS/Pacharzina in re hearing and order	0.33
1/16/2007	Email from TBS/Pacharzina in re scheduling order	0.33
1/17/2007	Email from TBS/Pacharzina in re scheduling order	0.33
1/23/2007	Email from TBS/Pacharzina in re notice and attorneys fees	0.33
1/2/2007	Email from TBS/Pacharzina in re notice and attorneys fees	0.33
1/23/2007	Review courts scheduling order in re notice and attorneys fees	0.16
1/24/2007	Email from TBS/Pacharzina in re notice and attorneys fees	0.33
1/24/2007	Email from TBS/Pacharzina in re notice	0.33
1/24/2007	Research on appeal ability of class notice orders	3.5
1/24/2007	Email from TBS/Pacharzina in re notice	0.33
1/29/2007	Review order approving proposed settlement	0.83
1/27/2007	Email from TBS/Stevens in re appeal of order of class notice	0.33
1/28/2007	Email from TBS/Pacharzina in re appeal of order of class notice	0.33
1/28/2007	Email from TBS/Pacharzina in re appeal of order of class notice	0.33
1/28/2007	Email from TBS/Pacharzina in re appeal of order of class notice	0.33
1/28/2007	Email from TBS/Pacharzina in re appeal of order of class notice	0.33

1/29/2007	Email from TBS/Pacharzina in re appeal of order of class notice	0.33
1/29/2007	Email from TBS/Pacharzina in re appeal of order of class notice	0.33
3/7/2007	Email from TBS/Stevens in re status	0.33
3/7/2007	Email from TBS/Pacharzina in re status	0.33
3/8/2007	Email from TBS/Pacharzina in re status	0.33
3/8/2007	Review motion for additional forms status	0.16
3/12/2007	Review order granting motion for additional forms	0.16
3/15/2007	Review DOA status report	0.16
4/4/2007	Review Kwon statement	0.16
4/13/2007	Review DOA status report	0.16
4/13/2007	Research, Notice to non liable spouse in tax offsets	3
4/17/2007	Email from TBS/Pacharzina in re status	0.33
4/18/2007	Email from TBS/Pacharzina in re discovery	0.33
4/18/2007	Email from TBS/Pacharzina in re discovery	0.33
4/18/2007	Email from TBS/Pacharzina in re discovery	0.33
4/19/2007	Email from TBS/Pacharzina in re off sets and CFR	0.33
4/20/2007	Email from TBS/Pacharzina in re attorney fees	0.33
5/8/2007	Review Cruz, Nunez, Vitug statements	0.16
5/10/2007	Review DOA status report	0.16
5/20/2007	Review court order and Jarquin statement	0.16
5/24/2007	Email from TBS/Pacharzina in re attorney fees motion	0.33
5/25/2007	Email from TBS/Pacharzina in re attorney fees motion	0.33
6/2/2007	Review of settlement agreement	1.33
6/7/2007	Email to N.P. in regards to Motion for Fees in Guam	0.16
6/7/2007	Email from N. P. in regards to Motion for Fees	0.16
6/8/2007	Research on final approval of settlement	3.5
6/8/2007	Research on final approval of settlement	2.5
6/8/2007	Review motion for final certification	0.5
6/13/2007	Email in regards to telephone conference on objection	0.08
6/14/2007	Email from N.P. - review of Supplement argument	0.5

6/14/2007	Email from N.P.-arrange telecom on Object	0.08
6/14/2007	Email from N.P.- arrange conference call	0.08
6/14/2007	Email to N.P.-arrange conference call	0.08
6/17/2007	Email from N.P.- in re draft of objections	0.33
6/17/2007	Email from N.P.- in re objections, misappropriation of funds	0.16
6/17/2007	Email from N.P.- in re form of Notice	0.08
6/17/2007	Email from N.P.- in re proof of notice sent	0.08
6/17/2007	Email from N.P.- in re May status report	0.08
6/17/2007	Email from N.P.- in re objection brief	0.08
6/17/2007	Email to N.P.-Objection brief submit for review	0.08
6/18/2007	Email to N.P.- on number of claims filed	0.08
6/18/2007	Email to N.P.-suggestions on objection	0.16
6/18/2007	Email from N.P.-suggestions on objection	0.16
6/18/2007	Email to N.P.-motion objecting to certification	0.16
6/18/2007	Email from N.P.- review outline on objections	0.5
6/18/2007	Email from N.P.-in re expert declaration	0.08
6/20/2007	Email to N.P.- Objection brief	0.08
6/20/2007	Email to N.P.- on expert declaration	0.16
6/20/2007	Email from N.P.- cc on expert declaration	1
6/20/2007	Email from N.P.- in re expert declaration	0.16
6/20/2007	Email from N.P.- in re expert declaration	0.16
6/21/2007	Email from N.P.- review declaration	0.5
6/21/2007	Email to N.P.-attached brief	0.05
6/21/2007	Email from N.P.-review of declaration	0.33
6/21/2007	Email from N.P.- review of declaration	0.33
6/21/2007	Email from N.P.- arrange conference call	0.08
6/21/2007	Email from KS- in re declaration on adequacy of Notice	0.05
6/21/2007	Email KS- in re declaration on adequacy of Notice	0.05
6/21/2007	Email to N.P.- in re objection brief to test	0.16
6/21/2007	Email from N.P.- status of briefs	0.08
6/21/2007	Email to N.P.- in re government objection to attorney fees	0.16
6/22/2007	Email from KS- in re attorney fees	0.08
6/25/2007	Email from N.P.- in re attorney fees objection	0.16
6/25/2007	Email from N.P.- review expert deed on attorney fees	0.16
6/26/2007	Email to N.P.- in regards to expert declaration	0.16
6/26/2007	Email from N.P.- outline-reply on attorney fees brief	0.33
6/26/2007	Email from N.P.- in re expert declaration	0.08

6/26/2007	Email to N.P. - in re expert declaration	0.08
6/26/2007	Email from N.P. - in regards to reply brief	0.08
6/26/2007	Email from N.P.-submission on attorney fees	0.16
6/27/2007	Email to N.P. - in re attorney fees	0.08
6/27/2007	Email to N.P. - declaration on adequacy of settlement	0.05
7/24/2007	Email from N.P. - in regards to response to objections	0.08
7/27/2007	Email from N.P. - in regards to expenses for declaration	0.08
8/1/2007	Email to N.P. - in re issue of cut-off	0.16
8/1/2007	Email from N.P. - in re plaintiffs meeting	0.08
8/2/2007	Email from N.P. - in re plaintiffs meeting	0.08
8/2/2007	Email to N.P. - in re plaintiffs meeting	0.08
8/3/2007	Email from KS- two cases in re securities actions	0.16
8/14/2007	Email fro N.P. -scheduling teleconference	0.08
8/14/2007	Email to N.P. - scheduling teleconference	0.08
8/14/2007	Email from N.P. - scheduling teleconference	0.08
8/17/2007	Email from N.P. in re expert declaration in reply	0.08
8/19/2007	Email to N.P. - in re reply on class certification	0.16
8/20/2007	Email to N.P. - in re claims filed per executive order	0.08
8/20/2007	Email to N.P. - in re Petrus Declaration	0.33
8/20/2007	Email from N.P.-in re Petrus Declaration	0.16
8/21/2007	Email from N.P. - in re claim numbers	0.08
8/21/2007	Email from N.P. - in re supplemental draft; affidavit of notice	0.16
8/21/2007	Email from N.P. - in re supplemental draft; affidavit of notice	0.16
8/21/2007	Email from N.P. - forward intrepido declaration	0.08
8/21/2007	Email from N.P. - in re intrepido declaration	0.08
8/21/2007	Email from N.P. - Attached Final Declaration	0.16
8/21/2007	Email from N.P. - in re objection brief	0.16
8/22/2007	Email from N.P.-edit of reply	0.16
8/22/2007	Email from in re edit of reply	0.16
8/22/2007	Email from N.P. - insert of reply	0.16
8/22/2007	Email from N.P. - edit of reply	0.5
8/23/2007	Email from N.P. - in re pleadings	0.08
8/27/2007	Email from N.P. - forward of invoice	0.08
8/28/2007	Email to N.P. - in re Judge order	0.08
8/28/2007	Email to N.P. - in re motion to order compliance	0.16
8/29/2007	Email to N.P. - forward proposed order	0.08
8/29/2007	Email from K.S. - comment on order	0.08

8/29/2007	Email from N.P. - comment on order	0.08
8/29/2007	Email from N.P. - comment on order	0.08
8/29/2007	Email to N.P. - in re motion to order compliance	0.08
8/29/2007	Email from K.S. - comment from K.S.	0.08
8/29/2007	Email from N.P. - witness at fairness hearing	0.08
8/29/2007	Email from N.P. - in re fairness hearing	0.08
8/29/2007	Email from N.P. - in re fairness hearing	0.08
8/29/2007	Email from K.S. - in re attorney fees	0.08
8/29/2007	Email from K.S. - witness at fairness hearing	0.08
8/29/2007	Email from K.S. - witness at fairness hearing	0.08
8/29/2007	Email from N.P. - witness at fairness hearing	0.08
8/30/2007	Email from K.S. - in re Judge order	0.16
8/31/2007	Email from K.S. - in re Judge order	0.08
8/31/2007	Email from N.P. - in re letter to Judge	0.08
8/31/2007	Email from in re admonishment	0.08
8/31/2007	Email from N.P. - in re letter to Judge	0.08
8/31/2007	Email to N.P. - in re admonishment	0.16
8/31/2007	Email to N.P. - in re Governors response on notice	0.08
9/1/2007	Email from N.P. - letter to Judge	0.08
9/1/2007	Email from K.S. - letter to judge	0.16
9/3/2007	Email from N.P. - draft letter to judge	0.08
9/3/2007	Email from K.S. - draft letter to judge	0.08
9/5/2007	Email from N.P. - in re osc to Governor	0.08
9/5/2007	Email from K.S. - in re osc to Governor	0.08
9/5/2007	Email from N.P. - in re osc to Governor	0.08
9/5/2007	Email from N.P. - in re osc to Governor	0.08
9/5/2007	Email to N.P. - in re praecipe	0.08
9/5/2007	Email to N.P. - in re ocs	0.08
9/6/2007	Email from N.P. - in re fairness hearing	0.08
9/6/2007	Email from K.S. - in re position on notice	0.08
9/6/2007	Email from N.P. - in re witness list	0.08
9/11/2007	Email from N.P. - in re witnesses for fairness hearing	0.08
9/11/2007	Email to N.P. - in re witnesses for fairness hearing	0.5
9/18/2007	Email from N.P. - prep for fairness hearing	0.05
9/18/2007	Email from N.P. - prep for fairness hearing	0.16
9/19/2007	Email from N.P. - outline of presentation	0.16
9/21/2007	Email from N.P. - review 26 CFR 301	0.16

EXHIBIT 5

6/18/2004	Teleconference with potential client Christina Naputi	1	CCV	
6/18/2004	Group Disc re: New cti for EITC Action & Issues JLC,ngs,tjf	0.75	CCV	
6/21/2004	Conference with TJF & JLC re: Santos Settlement Agreement	0.5	CCV	
6/21/2004	Research class Actions General	3.5	CCV	
6/21/2004	Review Santos Complaint and discuss with T. Fisher	1.25	CCV	
6/21/2004	Research case law for motion to intervene	5	CCV	
6/21/2004	Review stip to dismiss AG as defendant	0.25	CCV	
6/22/2004	Review Ag's Opp. To Phillips Complaint	0.25	CCV	
6/22/2004	Research intervention to challenge settlement agreement	3	CCV	
6/22/2004	Research case law for motion to intervene	4.5	CCV	
6/22/2004	Review Santos scheduling order and discovery plan	0.25	CCV	
6/22/2004	Conference with TJF & JLC re: Santos Settlement	0.5	CCV	
6/23/2004	Review Santos stipulation to accept magistrate	0.25	CCV	
6/23/2004	Review order for settlement preliminary approval	0.75	CCV	
6/23/2004	Draft portion of motion to intervene	3.75	CCV	
6/23/2004	Conference with TJF & JLC re: Santos Settlement	0.75	CCV	
6/23/2004	Research class action intervention	2	CCV	
6/24/2004	Review Santos order to approve class counsel and class notice	0.25	CCV	
6/24/2004	Review Settlement Agreement (Santos)	1.5	CCV	
6/24/2004	Conference with TJF & JLC re: Santos Settlement	0.5	CCV	
6/25/2004	Conference with JLC & TJF Re: Intervention Motion	1	CCV	
6/26/2004	Conference w/ JLC re: Inadequate Class Rep	0.25	CCV	
6/30/2004	Conference with TJF, JLC Re: Media	0.5	CCV	
7/2/2004	Review Motion Hearing Order	0.25	CCV	
7/7/2004	Review of Torres Motion Scheduled Order	0.25	CCV	
7/9/2004	Review Torres Mtotion to Intervene & Complaint	1	CCV	
7/9/2004	Research 26 USC sec. 6511 issue	1	CCV	
7/9/2004	conference w. TJF, JLC Re: Torres Interevention	1	CCV	
7/9/2004	Review of Torres Amended Complaint	0.5	CCV	
7/10/2004	Research Article III Judge requirement issue	8.5	CCV	
7/10/2004	Review Santos motion to continue	0.25	CCV	
7/10/2004	Conference with JLC Re: Art III Judge	0.25	CCV	
7/12/2004	Review of Torres Motion to vacate	0.25	CCV	
7/12/2004	Conference with JLC, TJF Re: Torres vacate mtn	0.5	CCV	
7/13/2004	Conference with JLC, TJF Re: Opp to Torres Intervention	0.25	CCV	
7/14/2004	Review of Torres 2nd Amended Complaint	0.5	CCV	
7/14/2004	Tele conference with TJF Re: Torres 2nd Amended Complaint	0.25	CCV	
7/15/2004	Conferene with TJF, JLC Re: Torres Strategy Interv. Opp	0.75	CCV	
7/15/2004	Review and edit Opposition to Torres motion to intervene	1.75	CCV	
7/16/2004	Review Phillips Motion Resp. to Torres Mtn to vacate	0.25	CCV	
7/16/2004	Review Stip for Additional Notice	0.25	CCV	
7/16/2004	Review Phillips Mtn to Appt Class Counsel	1	CCV	
7/16/2004	Conferene with JLC, TJF Re: 7/16 Hearing	2	CCV	
7/17/2004	Review Torres Reply to Opp to vacate Mtn	0.75	CCV	
7/17/2004	Review Torres Obj. to class counsel Appt	0.25	CCV	
7/17/2004	conference with TJF, JLC, NGS Re: 7/16/04 Hearing	1	CCV	
7/17/2004	Review court Order appointing Interim Class Counsel	0.25	CCV	
7/20/2004	Review Email from TBS to TJF	0.25	CCV	
7/23/2004	conference with JLC Re: Assoc. Class counsel	0.5	CCV	
7/23/2004	Review AG's Opp to Intervene Mtn	1	CCV	
7/23/2004	Review Phillips Opp to Intervene Mtn	2.5	CCV	
7/24/2004	Tele conference w/ JLC Re: Reply to Intervene Mtn Opp	0.5	CCV	

7/25/2004	Conference w/ JLC Re: intervention opp reply	0.25	CCV	
7/26/2004	Review Phillips amended interv. Opp	1.75	CCV	
7/27/2004	Conference with JLC Re: TBS poss Assoc of counsel	0.5	CCV	
7/29/2004	Review TJF email to K. Stephens at TBS	0.25	CCV	
7/30/2004	Conference w/ JLC Re: Interv. opp reply	1	CCV	
8/1/2004	Research Article III judge issue and outline for brief	5.5	CCV	
8/2/2004	Review Torres reply to AG/Phillips opp	1.75	CCV	
8/2/2004	Review Order granting lv file exvess	0.25	CCV	
8/2/2004	Draft memorandum requesting Article III judge and declarations	10.5	CCV	
8/2/2004	conference w/ JLC Re: Torres replies	0.75	CCV	
8/2/2004	review torres reply to Naputi opp.	2	CCV	
8/2/2004	Conference w/ JLC Re: Art III Judge	0.5	CCV	
8/2/2004	Review Torres Decls.	0.75	CCV	
8/3/2004	Conference with JLC Re: Art III Judge/ Hrg prep	1	CCV	
8/5/2004	Draft Notice of Appeal	1	CCV	
8/4/2004	Prep for interv. Mtn hrg.	5.25	CCV	
8/4/2004	Conference w/ JLC Re: Interv. Mtn Prep	1.5	CCV	
8/4/2004	Tele conference w/ JLC Re: Interv. Mtn	0.25	CCV	
8/5/2004	Interv. Mtn hrg prep	1.5	CCV	
8/5/2004	Review order denying interv.	1	CCV	
8/5/2004	Conference with JLC Re: Interv. Denial	2	CCV	
8/5/2004	Tele conference with JLC Re: Interv. Denial	0.25	CCV	
8/6/2004	Conference with TJF & JLC Re: Amchem	1.5	CCV	
8/9/2004	Research Amchem case law	1.5	CCV	
8/9/2004	Conference with JLC re: Amchem	0.75	CCV	
8/10/2004	Tele conference w/ TBS Re: Interv. Denial w/ JLC, TJF	0.75	CCV	
8/10/2004	Conference with TJF, JLC Re: TBS call	0.25	CCV	
8/20/2004	Conference with TJF & JLC Re: Class Standing	1	CCV	
8/23/2004	Tele conferece with TBS re: Strategy	0.25	CCV	
8/25/2004	Conf w/ JLC,TJF Re: antagonistic int.	0.75	CCV	
8/31/2004	Tele conference w/ TBS Re: Litigation Strategy (TJF,JLC)	0.75	CCV	
9/1/2004	Review email from TBS (J.Albertson)	0.25	CCV	
9/7/2004	Tele conference w/ TBS Re:Strategy (JLC,TJF)	0.75	CCV	
9/7/2004	Conference w/ TJF, JLC Re: conf call to TBS	0.5	CCV	
9/10/2004	Conference w/ JLC Re: Estoppel	0.5	CCV	
9/11/2004	Review Assoc of counsel proposal	0.25	CCV	
9/11/2004	Conference wwith TJF,JLC Re: Assoc of counsel	1.5	CCV	
9/16/2004	Review email from TBW Re: Assoc of counsel	0.25	CCV	
9/20/2004	Conference with TJF, JLC Re: Sov. Immun	0.75	CCV	
9/21/2004	Tele conference w/ TBS Re: Strategy	0.75	CCV	
9/22/2004	Tele conference w/ JLC Re: Phillips negot.	0.25	CCV	
9/28/2004	Tele conference w/ JLC,TJF Re: Phillips Negot.	1	CCV	
9/30/2004	Conference call w/ TBS re: Filing Strategies (D. Hoff)	1	CCV	
9/30/2004	Conference w/ TJF, JLC Re: Pleadings strategy	2	CCV	
10/1/2004	Conference with TJF Re: Class counsel conflicts	0.5	CCV	
10/1/2004	Conference with JLC Re: Ag's Position	0.5	CCV	
10/15/2004	Conference w/ JLC, TJF Re: AG & Settl.	1.25	CCV	
10/18/2004	Conference w/ TJF, JLC Re: Class cnsl conflict research	0.75	CCV	
10/21/2004	Tele conference w/ TBS re: Litigation options	1	CCV	
10/25/2004	Conference w/ JLC, TJF Re: Appelate brief outline	1.5	CCV	
10/25/2004	Conference w/ JLC, TJF Re: Amchem case & Limited fund cases	2	CCV	
11/2/2004	Conference w/ TJF, JLC Re: Parallel action petition	0.75	CCV	

11/2/2004	Review 2 opps to complaint	1	CCV	
11/2/2004	Tele conference w/ TBS N. Pacharzina w/ TJF, JLC	1	CCV	
11/3/2004	Conference w/ TJF, JLC Re: Calvo & Clark opp Issues	1	CCV	
11/4/2004	Draft appellate brief	6	CCV	
11/5/2004	Draft appellate brief	5.5	CCV	
11/6/2004	Draft appellate brief	4	CCV	
11/8/2004	Conference call w/ TBS	1	CCV	
11/10/2004	Prep Appeal	8	CCV	
11/11/2004	Prep Appeal	7.5	CCV	
11/11/2004	Conference w/ TJF, JLC re: Appeal	2	CCV	
11/11/2004	Tele conference w. N. Pacharzina (TBS) & JLC, TJF	1	CCV	
11/13/2004	Review JLC portion of appellate brief	1.75	CCV	
11/24/2004	Review Phillips mtn approve adim plan	1.25	CCV	
11/24/2004	Review Gov. opp admin plan	1.75	CCV	
11/24/2004	Review stip re fairness hrg	0.25	CCV	
11/24/2004	Review crt order re Gov. Appeal	0.25	CCV	
11/26/2004	Review N. Pacharzina 19pp. Brief	1.25	CCV	
11/29/2004	Conference w/ JLC & TJF re: Appeal	1	CCV	
11/30/2004	Tele conference w/ N. Pacharzina Re: Discovery Request	0.5	CCV	
11/30/2004	Tele conference w/ JLC Re: Disco Request	0.5	CCV	
12/1/2004	Review gov's dec in opp AG & Admin Plan	1	CCV	
12/1/2004	Conference w/ TJF, JLC re: new complaint	2	CCV	
12/2/2004	Review new complaint	1	CCV	
12/3/2004	Confrence w/ TJF, JLC re: filing new complaint	0.5	CCV	
12/6/2004	Tele conferece with JLC re: Atty's fees & Standing	0.5	CCV	
12/8/2004	Tele conference w/ N. Pacharzina & JLC	0.5	CCV	
12/8/2004	Review AG's Mtn strike Mantanona Appeal	0.75	CCV	
12/8/2004	Review Ag's Mtn to strike calvo	0.5	CCV	
12/8/2004	Review AG's Mtn relief Nov 12 Order	0.75	CCV	
12/9/2004	Review Phillips resp. to Gov vs. Admin Plan	1	CCV	
12/9/2004	Conference with JLC, TJF re: CTC	0.5	CCV	
12/9/2004	Conference w/ JLC, THF re: Gov vs. Ag's	0.75	CCV	
12/13/2004	Confrence w/ TJF, JLC re: estop./ waiver	2	CCV	
12/15/2004	Review Mantanona opp to AG mtn to strike	0.75	CCV	
12/15/2004	Tele conference w/ JLC re: Poss settle	0.5	CCV	
1/14/2005	Tele conferece w/ N. Pacharzina (JLC, tjf) re: writ of mandate	0.75	CCV	
1/14/2005	Conference w/ TJF, JLC re: writ of mandate	0.75	CCV	
1/15/2005	Review scheduling notice	0.25	CCV	
1/15/2005	Review email from N. Pacharzina	0.25	CCV	
1/19/2005	Conference w/ TJF, JLC re: Writ of Mandate	1.5	CCV	
1/19/2005	Conference w/ TJF re: D.O.A. records	0.5	CCV	
1/25/2005	Attend hearing on Santos action	3	CCV	
1/26/2005	Read email from N. Pacharzina re: Amended complaint	0.25	CCV	
1/27/2005	Review FOIA info from DOA	0.5	CCV	
1/28/2005	Tele conference w/ N. Pacharzina re: amended complaint	0.25	CCV	
1/28/2005	Review email from N. Pacharzina	0.25	CCV	
1/28/2005	Read eamil from N. Pacharzina re: PDF of orig complaint	0.25	CCV	
1/29/2005	Read email from N. Pacharzina re: Changes to amend complaint	0.25	CCV	
1/31/2005	Conference w/ TJF, JLC re: Decertification & Motion for class counsel	1	CCV	
2/1/2005	Conference w/ TJF, JLC re: Mtn to certify & Final amended complaint	0.5	CCV	
2/2/2005	Conference w/ TJF, JLC re: Claim forms & Action	1	CCV	
2/2/2005	Review email from N. Pacharzina	0.25	CCV	

2/3/2005	Conference w/ TJF, JLC Re: attempt to sett w/ gov't	1	CCV
2/3/2005	Conference w/ TJF, JLC re: Geipa form & settlement illegality	1	CCV
2/3/2005	Review email from N. Pacharzina	0.25	CCV
2/10/2005	Review email from N. Pacharzina	0.25	CCV
2/10/2005	Review email from K. Stephens	0.25	CCV
2/11/2005	Tele conference w/ N. Pacharzina re: second amended complaint	0.5	CCV
2/11/2005	Conference w/ TJF, JLC re: AG's Answer	1	CCV
2/11/2005	Review AG's answer & Mtn to dismiss	0.75	CCV
2/11/2005	Review scheduled order amendments	0.5	CCV
2/14/2005	Review AG's Mtn to dismiss	1	CCV
2/14/2005	Conference w/ TJF & JLC re: Decl. Relief mtn to dismiss	1	CCV
2/14/2005	Conference w/ TJF, JLC re: Discov, Conf & Decl. Tax relief	0.75	CCV
2/15/2005	Review email from N. Pacharzina	0.25	CCV
2/16/2005	Conference w/ TJF, JLC re: Prep opp to mtn	1.25	CCV
2/17/2005	Review email from N. Pacharzina	0.25	CCV
2/23/2005	Review AG Motion to continue	0.25	CCV
2/23/2005	Review AG mtn to shorten time	0.25	CCV
2/24/2005	Email #2 to N. Pacharzina	0.25	CCV
2/24/2005	Review crt order re AG's Motions	0.25	CCV
2/25/2005	Review TBS changes to opp to mtn to dismiss	1	CCV
2/25/2005	Conference w/ JLC re: formatting Oppos.	0.25	CCV
3/2/2005	Review Phillips mtn to strike; conf w/ TJF, JLC	0.75	CCV
3/2/2005	Meeting w/ TJF, JLC re: EITC strategy status	0.25	CCV
3/2/2005	Review email from N. Pacharzina	0.25	CCV
3/3/2005	Attend scheduling conferene	0.5	CCV
3/3/2005	Conference w/ TJF, JLC re: Scheduling Conference	0.5	CCV
3/3/2005	Review email from N. Pacharzina	0.25	CCV
3/4/2005	Review Ag's Mtn to Strike 2nd opp.	0.75	CCV
3/4/2005	Review email from N. Pacharzina	0.25	CCV
3/7/2005	Edit and revise opposition to motion to dismiss	1.75	CCV
3/9/2005	Review Ag's Motion to strike for font	0.5	CCV
3/14/2005	review stip to mediate (santos)	0.25	CCV
3/14/2005	Confere w/ TJF, JLC re: Santos Mediation	0.5	CCV
3/15/2005	Tele conference w/ N. Pacharzina, K. Stephens Re: Mediation Santos	1	CCV
3/15/2005	Conference w/ JLC Re: Santos settlement restrictions	0.5	CCV
3/15/2005	Review Ag's reply to opp to mtn to dismiss	1.5	CCV
3/15/2005	Tele conference w/ N. Pacharzina & K. Stephens re: Mediation AG repl	1	CCV
3/16/2005	Review TBS memo re oral arg (12B6)	2	CCV
3/16/2005	Review email from N. Pacharzina	0.25	CCV
3/17/2005	Attend mtn to dismiss hrg.	0.75	CCV
3/17/2005	Conference w/ TJF, JLC re: Dismiss mtn hearing	0.5	CCV
3/18/2005	Review Judge Lew decision & order re dismiss hrg	1	CCV
3/18/2005	Conference w/ TJF, JLC Re: Lew Decision & Order	0.25	CCV
3/18/2005	Conferenc w/ JLC re: Lew Decision & Order	0.75	CCV
3/22/2005	Review email from N. Pacharzina re ltr to AG Cohen	0.25	CCV
3/22/2005	Tele conference w/ JLC re: Collateral Estop. & 2001 GU3	0.25	CCV
3/23/2005	Conference w/ JLC re: Collat. Estop, 2001 GU3, RE: TJF call w/ Jacob	0.25	CCV
3/23/2005	Conference w/ JLC, TJF re: Mtn for summary Judgment	0.25	CCV
3/23/2005	Read email form N. Pacharzina re: reply to mediation letter	0.25	CCV
3/23/2005	Review AG's Initial disclosures	0.25	CCV
3/23/2005	Conference w/ TJF, JLC re: Summ. Judg. Mtn. & equal protect Arg.	0.75	CCV
3/24/2005	Review TJF email to N. Pacharzina	0.25	CCV

3/24/2005	Draft motion to participate in mediation	1.5	CCV	
3/24/2005	Conferene w/ TJF, JLC re: summ judg. Timing	0.5	CCV	
3/24/2005	Tele conference w/ JLC re: conf w/ Lt. Gov.	0.25	CCV	
3/24/2005	Review email by N. Pacharzina re: Mtn edit	0.25	CCV	
3/24/2005	Conference w/ JLC re: Timing of class cert	0.25	CCV	
3/28/2005	Conference w/ JLC re: his research in collat estoppel	0.5	CCV	
4/4/2005	Review and edit motion for summary judgment	2	CCV	
4/5/2005	Review email from TBS re address change	0.25	CCV	
4/7/2005	Review email from N. Pacharzina re summ judg mtn	0.25	CCV	
4/7/2005	Review outline from N. Pacharzina re SJ mtn	1.5	CCV	
5/13/2005	Review Torres Action docs (dismiss mtn, opp reply)	1	CCV	
5/16/2005	Conference w/ TJF, JLC re: op to mtn for summ. Judg.	0.75	CCV	
8/17/2005	Tele conference w/ TBS, K. Stephens with JLC, TJF re strategy	0.75	CCV	
10/4/2005	Conference with TJF, JLC Re: Class cnsl Conf. & filing Strategy	0.5	CCV	
4/15/2005	Review second amended complaint	1	CCV	
5/12/2005	Review transcript of scheduling conference	1	CCV	
5/12/2005	Review AG mtns to extend time to file	0.5	CCV	
5/12/2005	Review Opps to mtns to extend time to file	0.5	CCV	
5/13/2005	Review Santos stip and order re mediation	0.25	CCV	
5/20/2005	Review AG mtn to exceed 20 pages	0.25	CCV	
5/20/2005	Review AG opp to summ judg mtn	2	CCV	
5/20/2005	Review AG summ judg mtn opp declarations	1	CCV	
5/26/2005	Review AG clarification	0.25	CCV	
5/27/2005	Review Santos second stip re mediation	0.25	CCV	
3/29/2005	Review email from N. Pacharzina re ltr to mediator Yanni	0.25	CCV	
4/11/2005	Review email from N. Pacharzina re summ judg mtn	0.25	CCV	
4/22/2005	Review email from N. Pacharzina re costs	0.25	CCV	
6/7/2005	Review motion scheduling order	0.25	CCV	
6/7/2005	Review AG answer to second amended complaint	3	CCV	
6/13/2005	Review term sheet (Santos) notice	0.25	CCV	
6/10/2005	Conference with JLC re summ judgment oral argument	2.25	CCV	
6/14/2005	Attend summ judg motion hearing with JLC	1	CCV	
6/13/2005	Conference with JLC re summ judgment oral argument	1.75	CCV	
6/14/2005	Review email from N. Pacharzina re summ judg mtn	0.25	CCV	
6/14/2005	Conference with JLC re summ judgment oral argument	1.5	CCV	
6/15/2005	Email to N. Pacharzina re summ judg mtn	0.25	CCV	
6/15/2005	Review email from N. Pacharzina re summ judg mtn	0.25	CCV	
6/15/2005	Review Summ Judgment Decision and Order	1	CCV	
6/15/2005	Conference with JLC re summ judg order	2	CCV	
6/16/2005	Review email from N. Pacharzina re summ judg order	0.25	CCV	
6/16/2005	Email to N. Pacharzina re summary judgment order	0.25	CCV	
6/16/2005	Review email from N. Pacharzina re press release	0.25	CCV	
6/16/2005	Conference with JLC re press release	0.25	CCV	
6/16/2005	Write press release	0.75	CCV	
6/27/2005	Review Governor's motion to intervene	0.75	CCV	
6/27/2005	Review Governor's Declaration supporting mtn to intervene	0.5	CCV	
6/21/2005	Review email from T. Fisher re Santos second settlement agmt	0.25	CCV	
6/22/2005	Review email from T. Fisher re 28 USC sec. 1651	0.25	CCV	
6/22/2005	Review email from N. Pacharzina re conf. with AG	0.25	CCV	
6/17/2005	Review Santos report re mediation	0.25	CCV	
6/20/2005	Review Santos amended complaint	1.75	CCV	
6/20/2005	Review Santos class certification motion	1.25	CCV	

6/20/2005	Review Santos motion for prelim approval and declaration	1.5	CCV	
7/1/2005	Review email from N. Pacharzina re IRC sec. 7122	0.25	CCV	
7/1/2005	Review email from N. Pacharzina re opposition to intervention	0.5	CCV	
7/5/2005	Review and sign declaration for motion to certify class	1.5	CCV	
7/5/2005	Revise and edit motion to certify class	2	CCV	
7/9/2005	Email to N. Pacharzina re settlement discussions	0.25	CCV	
7/9/2005	Review email from N. Pacharzina re class certification hearing	0.25	CCV	
7/8/2005	Review email from N. Pacharzina re settlement discussions	0.25	CCV	
6/30/2005	Teleconference with N. Pacharzina re class certification motion	0.5	CCV	
7/8/2005	Conference with JLC re oral argument of class certification motion	0.25	CCV	
7/8/2005	Conference with JLC and T. Fisher re execution of judgment	0.25	CCV	
7/11/2005	Conference with JLC re opposition to Governor's intervention	0.75	CCV	
7/12/2005	Review motion by Governor to vacate hearing	0.25	CCV	
7/12/2005	Conference with T. Fisher and JLC re Governor's objections	0.5	CCV	
7/13/2005	Review Order by Magistrate Manibusan	0.25	CCV	
7/13/2005	Teleconference with N. Pacharzina re Governor's intervention	1	CCV	
7/14/2005	Teleconf. With N. Pacharzina re order to vacate class cert mtn hrg	0.25	CCV	
7/14/2005	Teleconference with JLC re vacated motion hearing	0.25	CCV	
7/12/2005	Review AG memo and mtn to set oral argument date	0.25	CCV	
7/12/2005	Review AG non-opposition to class certification	0.25	CCV	
7/12/2005	Review AG ex parte application and memorandum	0.25	CCV	
7/12/2005	Prepare errata statement	0.5	CCV	
7/13/2005	Review AG non-agreement to hearing date and objections	0.25	CCV	
7/13/2005	Review order denying oral argument date	0.25	CCV	
7/11/2005	Review Santos order re AG disqualification	0.75	CCV	
7/22/2005	Review Governor's response to AG objections (Santos)	0.5	CCV	
7/29/2005	Review Supplemental declaration in support of Gov interv motion	0.5	CCV	
7/26/2005	Review supplemental reply to motion to disqualify AG	0.25	CCV	
8/17/2005	Compare and critique 2nd Santos settl agmt with JLC and TJF	3	CCV	
3/7/2005	Review email from AG Cohen to T. Fisher	0.25	CCV	
7/15/2005	Conference with JLC re scheduling conference	0.5	CCV	
7/18/2005	Conference with JLC re scheduling conference	0.25	CCV	
7/19/2005	Conference with JLC and T. Fisher re Governor's intervention	0.75	CCV	
7/20/2005	Review email from N. Pacharzina re possibility of settlement	0.25	CCV	
7/20/2005	Conf. with TJF & JLC re poss. settl. & execution of judgment	1.75	CCV	
7/28/2005	Conference with T. Fisher & JLC re Gov. reply to intervention oppos.	2.5	CCV	
7/28/2005	Review Governor's reply to opposition to intervention	0.5	CCV	
7/28/2005	Teleconference with JLC re Gov reply to opposition to intervention	0.25	CCV	
8/4/2005	Conference with JLC re AG & atty Phillips newscast	0.25	CCV	
8/4/2005	Conference with T. Fisher and JLC re newscast	0.75	CCV	
8/8/2005	Conference with JLC & T. Fisher re ex parte application	0.5	CCV	
8/8/2005	Conference with JLC re Santos settlement agreement	0.25	CCV	
8/9/2005	Teleconference with N. Pacharzina re ex parte application	0.5	CCV	
7/12/2005	Review email from N. Pacharzina re hearing date	0.25	CCV	
7/21/2005	Teleconference with JLC re opposition to intervention	0.5	CCV	
7/22/2005	Teleconference with N. Pacharzina & T. Fisher & JLC re strategy	1.75	CCV	
7/23/2005	Teleconf. with Asst AG, K. Stephens, N. Pacharzina, JLC & TJF	2	CCV	
7/23/2005	Follow up call with K. Stephens & N. Pacharzina w/ TJF & JLC	0.5	CCV	
7/23/2005	Review AG opposition to Governor's motion to intervene	0.75	CCV	
7/23/2005	Conference with T. Fisher & JLC re opposition to intervention	1	CCV	
7/14/2005	Review email from N. Pacharzina re briefing strategy	0.25	CCV	
7/14/2005	Review email from N. Pacharzina re Gov. mtn to intervene	0.25	CCV	

7/27/2005	Review email from N. Pacharzina re FOIA requests	0.25	CCV	
8/9/2005	Teleconference with N. Pacharzina re ex parte application	0.25	CCV	
8/10/2005	Teleconference with JLC re scheduling motion hearing	0.25	CCV	
8/11/2005	Conference with JLC re permanent judge and individual judgments	0.5	CCV	
8/11/2005	Review Governor's objection to ex parte application	0.5	CCV	
8/15/2005	Review Santos order	0.3	CCV	
8/15/2005	Review Simpao order	0.5	CCV	
8/15/2005	Conference with T. Fisher & JLC re litigation options	0.5	CCV	
8/16/2005	Prepare fax to N. Pacharzina re Santos/Simpao orders	0.2	CCV	
8/16/2005	Conference with JLC re objections to second settlement agreement	0.5	CCV	
8/16/2005	Review email from N. Pacharzina re court orders	0.25	CCV	
8/17/2005	Conference with JLC re objections to both settlement agreements	1	CCV	
8/19/2005	Conference with T. Fisher & JLC re certification issues	0.5	CCV	
3/14/2005	Review and edit initial disclosures	0.75	CCV	
7/12/2005	Review D. Benjamin ltr re service of process	0.25	CCV	
9/28/2005	Review M. Pangelinan ltr re motion to stay	0.25	CCV	
9/1/2005	Review Dept. of Rev & Tax response to FOIA request	0.25	CCV	
9/1/2005	Review Executive Order 68-27	0.25	CCV	
1/27/2005	Review Executive Order 2005-01	0.5	CCV	
9/6/2005	Review FOIA response from Office of Governor	0.25	CCV	
9/1/2005	Review D. Benjamin ltr to AG Guthrie re discovery request	0.25	CCV	
10/3/2005	Review D. Benjamin letter re request for production of documents	0.25	CCV	
9/29/2005	Review D. Benjamin letter denying discovery request	0.25	CCV	
7/27/2005	Review accounts payable information from Legislature	0.25	CCV	
9/7/2005	Review S. Taitano letter re FOIA request	0.25	CCV	
8/17/2005	Review AG letter to M. Phillips re settlement agreement	0.25	CCV	
8/4/2005	Review letter from Calvo & Clark	0.25	CCV	
7/27/2005	Review letter from atty D. Benjamin re hearing date agreement	0.25	CCV	
7/5/2005	Review letter from D. Benjamin re intervention motion hearing	0.25	CCV	
8/22/2005	Review letter from atty M. Phillips to AG re settlement agreement	0.25	CCV	
9/12/2005	Review AG J. Guthrie letter re request for production of documents	0.25	CCV	
9/27/2005	Review Governor atty M. Pangelinan letter re motion to stay	0.25	CCV	
9/19/2005	Review AG J. Guthrie letter re order to intervene	0.25	CCV	
3/17/2005	Review Initial Disclosure	0.5	CCV	
9/1/2005	Review order re judge assignment	0.25	CCV	
1/3/2005	Review order dismissing appeal	0.25	CCV	
2/17/2005	Review letter from AG S. Cohen re initial disclosures	0.25	CCV	
3/3/2005	Review letter from AG Cohen re service of process	0.25	CCV	
3/23/2005	Review letter from atty M. Phillips re mediation participation denial	0.25	CCV	
9/1/2005	Review email from T. Fisher to N. Pacharzina re judge assignment	0.25	CCV	
9/3/2005	Review email from N. Pacharzina re decl. judg. & settlmt. Authority	0.25	CCV	
9/14/2005	Review email from N. Pacharzina re motion for declaratory judgment	0.25	CCV	
9/15/2005	Review email from K. Stephens re intervention order	0.25	CCV	
9/15/2005	Review email from N. Pacharzina re term sheet with AG	0.25	CCV	
8/3/2005	Review AG opposition to intervention	0.75	CCV	
8/10/2005	Prepare notice re report on agreement of hearing date	0.25	CCV	
9/14/2005	Review court order re governor's intervention	0.5	CCV	
9/14/2005	Conference with T. Fisher and JLC re declaratory judgment motion	0.5	CCV	
9/15/2005	Conference with T. Fisher and JLC re objections to 2nd settl. Agmt.	0.75	CCV	
9/15/2005	Teleconf. w/ N. Pacharzina, JLC, TJF re decl. judg. Motion	1	CCV	
9/16/2005	Conference with T. Fisher and JLC re motion to compel discovery	1.25	CCV	
9/19/2005	Conference with TJF & JLC re 2nd settl. Agmt. Deficiencies	0.75	CCV	

9/20/2005	Conference with JLC re court orders issued today	0.25	CCV	
9/19/2005	Teleconference with JLC re decl. judg. Mtn for plaintiffs' 4th claim	0.25	CCV	
9/20/2005	Review court orders in Santos case	0.5	CCV	
9/22/2005	Conference with JLC & T. Fisher re IRC sec. 7422 motion	0.5	CCV	
9/23/2005	Conference with JLC re 2nd settl. Agmt. Objections outline	0.25	CCV	
9/23/2005	Conference with T. Fisher & JLC re settlement & waiver of interest	1	CCV	
9/23/2005	Conference with percipient witness Mr. Joeday Budomo	0.25	CCV	
9/26/2005	Conference with JLC re Governor's position on alternate settlement	0.25	CCV	
8/22/2005	Review letter from atty M. Phillips to AG re settlement agreement	0.25	CCV	
8/22/2005	Conference with TJF & JLC re settl. Agmt. Negotiation with AG	1	CCV	
8/10/2005	Review email from N. Pacharzina re motion for scheduling order	0.25	CCV	
8/12/2005	Review email from N. Pacharzina re reply to oppos. To ex pare	0.25	CCV	
8/31/2005	Workshop with T. Fisher & JLC to catalog 2nd settl. Agmt defects	5	CCV	
9/6/2005	Conference with T. Fisher & JLC re motion to consolidate cases	0.75	CCV	
9/7/2005	Teleconference with K. Stephens & N. Pacharzina re decl. judg. Mtn	0.5	CCV	
9/7/2005	Conference with JLC re EIC claim forms	0.25	CCV	
9/7/2005	Conference with T. Fisher & JLC re depositions	0.75	CCV	
8/24/2005	Review email from N. Pacharzina re objector filings	0.25	CCV	
9/13/2005	Conference with T. Fisher & JLC re depositions and discovery mtn	0.75	CCV	
9/27/2005	Teleconference with JLC re letter from Governor's attorney	0.25	CCV	
9/28/2005	Review letter from Governor's attorney	0.25	CCV	
9/28/2005	Conference with JLC re discovery issues	0.5	CCV	
9/29/2005	Conference with JLC re staying of class action and hardship	0.5	CCV	
9/29/2005	Teleconference with JLC re opposition introduction statement	0.3	CCV	
10/4/2005	Conference with JLC re motion to compel discovery	0.5	CCV	
10/17/2005	Teleconference with JLC re opposition to motion for stay	0.3	CCV	
10/18/2005	Conference with JLC re Ada v. Gutierrez & oppos. To stay motion	0.5	CCV	
10/19/2005	Conference with JLC & T. Fisher re amicus brief in Santos action	0.75	CCV	
10/21/2005	Conference with T. Fisher and JLC re amicus brief	0.5	CCV	
10/24/2005	Conference with JLC	0.3	CCV	
10/25/2005	Conference with JLC and T. Fisher re amicus brief	0.5	CCV	
10/26/2005	Conference with JLC re amicus brief	0.5	CCV	
10/27/2005	Conference with T. Fisher and JLC re timing of filing of amicus brief	0.3	CCV	
10/27/2005	Teleconference with N. Pacharzina and JLC re amicus brief filing	0.75	CCV	
10/27/2005	Conference with JLC and T. Fisher re amicus brief issues	0.5	CCV	
10/31/2005	Conference with JLC re amicus brief	0.3	CCV	
11/4/2005	Prepare email to N. Pacharzina	0.25	CCV	
11/4/2005	Review Governor's submission	1	CCV	
11/4/2005	Review Dept of Admin and Dept of Rev & Tax submissions	0.5	CCV	
11/4/2005	Conference with T. Fisher & JLC re Governor's filing	0.5	CCV	
11/11/2005	Conference with T. Fisher and JLC re Gov. pro hoc vice petition	1	CCV	
11/16/2005	Conference with JLC and T. Fisher	0.5	CCV	
2/6/2006	Teleconference with Governor atty D. Benjamin re stip to continue	0.25	CCV	
2/6/2006	Conference with T. Fisher and JLC re stipulation to continue	0.5	CCV	
3/9/2006	Review Calvo and Clark letter to Judge Martinez	0.25	CCV	
3/21/2006	Review court order re settlement conference	0.25	CCV	
3/29/2006	Review fax from Lujan Aguigui Perez	0.25	CCV	
3/29/2006	Review final confidentiality agreement	0.25	CCV	
3/30/2006	Review email from JAMS	0.25	CCV	
3/29/2006	Review fax from Calvo & Clark	0.25	CCV	
3/30/2006	Email to N. Pacharzina re teleconference with mediator	0.25	CCV	
3/30/2006	Review N. Pacharzina edit changes to mediator letter	0.75	CCV	

3/25/2006	Review email from JAMS re teleconference	0.25	CCV	
3/24/2006	Review N. Pacharzina email re response letter on mediation	0.25	CCV	
3/9/2006	Prepare letter to Calvo & Clark re mediation	0.25	CCV	
3/23/2006	Review M. Phillips letter re mediation teleconference	0.25	CCV	
3/17/2006	Review Santos motion for partial reconsideration	0.5	CCV	
3/21/2006	Review N. Pacharzina email re term sheet	0.25	CCV	
3/19/2006	Prepare email to N. Pacharzina re global settlement	0.5	CCV	
3/20/2006	Review Phillips letter re meeting with all plaintiffs	0.25	CCV	
3/16/2006	Review AG supplemental authority for reconsideration motion	0.25	CCV	
3/10/2006	Review court order re status hearing	0.25	CCV	
3/1/2006	Conference with T. Fisher and JLC re litigation strategies	0.75	CCV	
3/9/2006	Conference with T. Fisher and JLC re letter to Judge Martinez	0.5	CCV	
3/10/2006	Conference with JLC and T. Fisher re oppos. To motion to vacate	0.5	CCV	
3/10/2006	Review court order from Judge Robart	0.25	CCV	
3/13/2006	Conference with T. Fisher and JLC re status conference	2	CCV	
3/14/2006	Workshop with K. Stephens, T.Fisher & JLC re status conf issues	5	CCV	
3/14/2006	Attend status conference	0.75	CCV	
3/14/2006	Conference with AG, K. Stephens, T.Fisher & JLC	2	CCV	
3/15/2006	Conference with atty R. Jacob, K. Stephens, JLC	0.5	CCV	
3/15/2006	Teleconference with atty M. Phillips and JLC X 2	0.5	CCV	
3/16/2006	Workshop with K. Stephens, T. Fisher, JLC re global settl strategy	6	CCV	
3/16/2006	Review consolidation order from Judge Robart	0.5	CCV	
3/17/2006	Conference with T. Fisher and JLC re consolidation effects	0.75	CCV	
3/20/2006	Conf. with P.Perez, I.Aguigui, JLC & T.Fisher re unified approach	1	CCV	
3/20/2006	Conference with JLC and T. Fisher re meeting results	2	CCV	
3/20/2006	Review letter from Governor atty D. Benjamin	0.25	CCV	
3/21/2006	Review emails from K.Stephens and N. Pacharzina re mediators	0.25	CCV	
3/21/2006	Teleconf. with K.Stephens, N.Pacharzina, JLC, TJF re mediators	1	CCV	
3/21/2006	Review settlement agreement, order, Phillips letter, Governor letter	1	CCV	
3/22/2006	Teleconf. w/ K.Stephens, N.Pacharzina, TJF & JLC re lead counsel	0.75	CCV	
3/22/2006	Conference with JLC and T. Fisher re lead counsel	0.5	CCV	
3/23/2006	Review draft term sheet	1	CCV	
3/24/2006	Conference with JLC and T. Fisher re meeting with M. Phillips	0.5	CCV	
3/25/2006	Teleconference with N.Pacharzina, T.Fisher, JLC re mtg w/ Phillips	1	CCV	
3/25/2006	Teleconf. w/ mediator Judge Cahill, JLC, T.Fisher and all counsel	1	CCV	
3/27/2006	Teleconf. w/ N.Pacharzina, T.Fisher, JLC re mediator Judge Cahill	1	CCV	
3/24/2006	Conference with JLC, T.Fisher, N. Shimizu re settlement position	2	CCV	
3/27/2006	Conference with JLC, T.Fisher re settlement position	0.5	CCV	
4/11/2006	Conference with JLC & T. Fisher re report to the judge	0.25	CCV	
3/31/2006	Conf. w/ T.Fisher & JLC re injunctive relief & summ judgmt effect	1.25	CCV	
4/1/2006	Teleconf. with N. Pacharzina, JLC, T.Fisher re settl negotiation	1.5	CCV	
4/1/2006	Conference with JLC & T. Fisher re mediation brief	0.5	CCV	
4/2/2006	Teleconference with N. Pacharzina and JLC re mediation brief	0.25	CCV	
4/2/2006	Second teleconf. w/ N.Pacharzina & JLC re mediation brief	0.75	CCV	
4/3/2006	Conference with JLC & T. Fisher re mediation brief	0.25	CCV	
4/4/2006	Conf. w/ K.Stephens, N.Pacharzina, TJF & JLC re global settlemnt	3	CCV	
4/5/2006	Workshop w/ Stephens, Pacharzina, TJF & JLC re global settlemnt	10	CCV	
4/6/2007	Attend global settlement conference	8	CCV	
4/7/2006	Attend global settlement conference	4	CCV	
3/29/2006	Review confidentiality agreement	0.25	CCV	
3/29/2006	Conference with T. Fisher and JLC re mediation brief	1.5	CCV	
3/30/2006	Conf. with TJF & JLC re settlement negotiations and mediation cost	1.5	CCV	

[illegible]

EXHIBIT 6

1 VAN DE VELD SHIMIZU CANTO & FISHER
Suite 101 Dela Corte Building
2 167 East Marine Corps Drive
Hagåtña, Guam 96910
3 671.472.1131

4 TOUSLEY BRAIN STEPHENS PLLC
Kim D. Stephens, P.S., *Pro Hac Vice*
5 Nancy A. Pacharzina, *Pro Hac Vice*
1700 Seventh Avenue, Suite 2200
6 Seattle, Washington 98101
206.682.5600

7 *Attorneys for Plaintiffs Mary Grace Simpao, Christina Naputi and Janet Cruz*
8
9
10

11 DISTRICT COURT OF GUAM
12 TERRITORY OF GUAM

13 JULIE BABAUTA SANTOS, *et al.*,

14 Petitioners,

15 v.

16 FELIX P. CAMACHO, *et al.*,

17 Respondents,

CASE NO. CV04-00006

DECLARATION OF NANCY A.
PACHARZINA IN SUPPORT OF
SIMPAO PLAINTIFFS' APPLICATION
FOR ATTORNEYS' FEES AND COSTS

18
19 CHARMAINE R. TORRES, *et al.*,

20 Plaintiffs,

21 v.

22 GOVERNMENT OF GUAM, *et al.*,

23 Defendant.
24
25
26

CASE NO. CV04-00038

1 MARY GRACE SIMPAO, *et al.*,

CASE NO. CV04-00049

2
3 Plaintiffs,

4 v.

5 GOVERNMENT OF GUAM,

6 Defendant.

7 I, Nancy A. Pacharzina, declare as follows:

8 1. I am a member of Tousley Brain Stephens PLLC, counsel for class
9 representatives Simpao, Naputi, and Cruz. I submit this declaration in response to the request
10 of the Court to review our detailed time and cost records incurred in this matter. This
11 declaration supplements the Declaration of Kim D Stephens In Support of Simpao Plaintiffs'
12 Application for Attorneys' Fees and Costs submitted June 11, 2007.

13 2. Since that time, my co-counsel and I have continued to work for the betterment
14 of the *Simpao* Plaintiffs and the putative class by monitoring implementation of the notice and
15 claims procedure authorized by the Court's preliminary approval of the *Santos* settlement,
16 working with notice experts to review the notice and claims procedure implemented for the
17 *Santos* settlement; briefing issues for the Court relevant to its consideration of the Settling
18 Parties' request for final approval of the *Santos* settlement, and attended the final approval
19 hearing.

20 3. Attached hereto as Exhibit A is an updated summary of the hours the attorneys
21 and paralegals in my firm spent on this hard-fought matter and the associated fees through
22 October 9, 2007, as well as the detailed billing records that form the basis for those costs.

23 4. As of October 9, 2007, our firm's loadstar in this case was \$699,379.00
24 representing over 1300 hours of professional services.

25 5. Both Kim Stephens and I personally reviewed the billing records to ensure there
26 was no unnecessary duplication of effort. We have written off any inefficient time and have

1 not included it in this request. We also excluded fees associated with the legal research and
2 briefing we did related to attorneys' fee issues.

3 6. Attached hereto as Exhibit B is an updated summary of the un-reimbursed costs
4 our firm has expended in this matter, as well as the detailed records of those costs. As of
5 October 9, 2007, those costs total \$27,689.89.

6 7. Both Kim Stephens and I personally reviewed each of these charges to ensure
7 they were reasonable and necessary for our successful prosecution of this action.

8 8. Our firm represents the *Simpao* Plaintiffs on a contingent basis and has
9 advanced these costs on their behalf. The only compensation we will receive for our legal
10 work on this case and the expenses we incurred on behalf of the *Simpao* Plaintiffs and the
11 putative class will be the amount awarded by the Court.

12 9. We are an 18-lawyer firm with an hourly and contingent fee practice. The
13 demands of this case on our limited resources have periodically precluded us from taking on
14 other cases.

15 I declare under penalty of perjury under the laws of the United States and the Territory
16 of Guam that the foregoing is true and correct.

17 Executed this 16th day of October 2007, at Seattle, Washington.

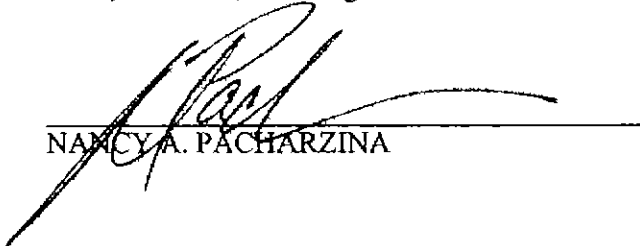
18
19
20 
NANCY A. PACHARZINA

EXHIBIT A

CHRISTINE NAPUTI V. GUAM #4162-001
TIME REPORT THRU 10/09/07

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

NAME	LEVEL	HOURS	RATE/HOUR	AMOUNT
Kim D. Stephens	Attorney	267.50	750	\$200,625.00
Nancy A. Pacharzina	Attorney	986.10	465	\$458,536.50
Romney R. Brain	Attorney	2.50	565	\$1,412.50
Cheryl D. Kringle	Attorney	78.80	295	\$23,246.00
David D. Hoff	Attorney	16.00	750	\$12,000.00
Michael J. Estok	Attorney	2.80	310	\$868.00
Amy E. Stanton	Paralegal	7.50	195	\$1,462.50
Eden B. Nordby	Document Clerk	11.70	105	\$1,228.50
TOTAL		1372.90		\$699,379.00

CHRISTINE NAPUTI V. GUAM #4162-001
TIME REPORT THRU 10/09/07

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
7/19/2004	Kim D. Stephens	750	0.3	\$ 225.00	Investigated Guam class claims.
7/26/2004	Kim D. Stephens	750	1.5	\$ 1,125.00	Investigated earned income tax credit case in Guam, conference with Mr. Canto regarding same.
8/9/2004	Kim D. Stephens	750	0.9	\$ 675.00	Telephone conference with local counsel regarding intervention in tax case in Guam.
8/11/2004	Kim D. Stephens	750	2.1	\$ 1,575.00	Reviewed pleadings and conducted conference regarding tax case in Guam.
8/18/2004	Kim D. Stephens	750	0.3	\$ 225.00	Conference with Mr. Canto regarding tax statute of limitation.
9/7/2004	Kim D. Stephens	750	0.8	\$ 600.00	Worked on sovereign immunity.
9/9/2004	Kim D. Stephens	750	0.5	\$ 375.00	Guam case discussions.
10/20/2004	Kim D. Stephens	750	1.2	\$ 900.00	Conference call regarding claims strategy.
10/21/2004	Kim D. Stephens	750	0.3	\$ 225.00	Conference with Ms. Pacharzina regarding Amchem issues.
10/26/2004	Kim D. Stephens	750	0.7	\$ 525.00	Analyzed challenge strategy and parallel filing.
10/27/2004	Kim D. Stephens	750	1.3	\$ 975.00	Conference call regarding class qualifications.
10/29/2004	Kim D. Stephens	750	0.9	\$ 675.00	Analyzed parallel filing issues.
11/1/2004	Kim D. Stephens	750	1.3	\$ 975.00	Conference regarding strategy.
11/3/2004	Kim D. Stephens	750	0.9	\$ 675.00	Analyzed co lead structure.
11/4/2004	Kim D. Stephens	750	0.5	\$ 375.00	Analyzed exhaustion and related procedural issues.
11/5/2004	Kim D. Stephens	750	0.6	\$ 450.00	Analyzed waiver and tolling issues.
11/8/2004	Kim D. Stephens	750	1.5	\$ 1,125.00	Worked on parallel claim.
11/9/2004	Kim D. Stephens	750	0.4	\$ 300.00	Reviewed draft of Intervention appeal.
11/11/2004	Kim D. Stephens	750	2.9	\$ 2,175.00	Analyzed government filing effect on parallel action.
11/12/2004	Kim D. Stephens	750	0.9	\$ 675.00	Worked on claims for relief.
11/15/2004	Kim D. Stephens	750	2.2	\$ 1,650.00	Worked on complaint.
11/16/2004	Kim D. Stephens	750	0.8	\$ 600.00	Reviewed complaint.
11/17/2004	Kim D. Stephens	750	0.5	\$ 375.00	Worked on complaint.
11/18/2004	Kim D. Stephens	750	0.8	\$ 600.00	Worked on class definitions.
11/19/2004	Kim D. Stephens	750	0.4	\$ 300.00	Worked on complaint.
11/24/2004	Kim D. Stephens	750	0.3	\$ 225.00	Worked on class certification issues.
11/30/2004	Kim D. Stephens	750	0.4	\$ 300.00	Worked on complaint.
12/1/2004	Kim D. Stephens	750	0.3	\$ 225.00	Analyzed complaint and fee issues.
12/7/2004	Kim D. Stephens	750	1.5	\$ 1,125.00	Worked on appellate issues.
12/10/2004	Kim D. Stephens	750	0.3	\$ 225.00	Worked on scope of discovery.
1/10/2005	Kim D. Stephens	750	0.3	\$ 225.00	Reviewed claims statistics on EIC.
1/12/2005	Kim D. Stephens	750	0.2	\$ 150.00	Reviewed damages calculations.
1/13/2005	Kim D. Stephens	750	0.2	\$ 150.00	Reviewed writ proceeding possibilities.
1/14/2005	Kim D. Stephens	750	0.7	\$ 525.00	Analyzed writ claims.
1/26/2005	Kim D. Stephens	750	0.4	\$ 300.00	Analyzed new claim for writ, finalized pro hac vica application and considered strategy of objection.
2/2/2005	Kim D. Stephens	750	0.2	\$ 150.00	Reviewed EIC claim form.
2/9/2005	Kim D. Stephens	750	0.4	\$ 300.00	Worked on scheduling order issues, reviewed Santos order.
2/10/2005	Kim D. Stephens	750	0.3	\$ 225.00	Analyzed need for additional parties based on Santos decision.
2/11/2005	Kim D. Stephens	750	0.6	\$ 450.00	Motion to dismiss strategy.
2/14/2005	Kim D. Stephens	750	1.4	\$ 1,050.00	Status conference.
3/3/2005	Kim D. Stephens	750	0.4	\$ 300.00	Worked on dismissal motions.
3/4/2005	Kim D. Stephens	750	0.3	\$ 225.00	Reviewed opposition to objection in Santos.
3/14/2005	Kim D. Stephens	750	1.4	\$ 1,050.00	Analyzed strategy of motion practice.
3/21/2005	Kim D. Stephens	750	1.2	\$ 900.00	Reviewed motion to dismiss.
3/23/2005	Kim D. Stephens	750	2.2	\$ 1,650.00	Worked on mediation strategy and summary judgment.
3/24/2005	Kim D. Stephens	750	1.6	\$ 1,200.00	Worked on mediation motion and summary judgment.

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
3/28/2005	Kim D. Stephens	750	1	\$ 750.00	Telephone call to Ms. Yanni regarding mediation and follow up; reviewed defendant's answer.
3/29/2005	Kim D. Stephens	750	0.3	\$ 225.00	Reviewed affirmative defenses.
4/6/2005	Kim D. Stephens	750	0.3	\$ 225.00	Analyzed summary judgment strategy.
6/14/2005	Kim D. Stephens	750	0.3	\$ 225.00	Analyzed notice of settlement.
6/15/2005	Kim D. Stephens	750	0.3	\$ 225.00	Worked on press release.
6/21/2005	Kim D. Stephens	750	0.9	\$ 675.00	Conference regarding class certification theories.
6/23/2005	Kim D. Stephens	750	0.6	\$ 450.00	Analyzed Santos settlement and certification issues.
6/24/2005	Kim D. Stephens	750	1.4	\$ 1,050.00	Worked on certification issues.
6/27/2005	Kim D. Stephens	750	0.4	\$ 300.00	Worked on intervention issues.
8/30/2005	Kim D. Stephens	750	0.7	\$ 525.00	Worked on motion for certification.
7/1/2005	Kim D. Stephens	750	0.9	\$ 675.00	Worked on certification motion.
7/5/2005	Kim D. Stephens	750	0.8	\$ 600.00	Worked on filing issues.
7/11/2005	Kim D. Stephens	750	0.3	\$ 225.00	Worked on scheduling hearing for class certification.
7/19/2005	Kim D. Stephens	750	0.9	\$ 675.00	Analyzed settlement strategy.
7/20/2005	Kim D. Stephens	750	0.6	\$ 450.00	Worked on settlement strategy.
7/21/2005	Kim D. Stephens	750	1.3	\$ 975.00	Analyzed possible settlement terms.
7/22/2005	Kim D. Stephens	750	3.4	\$ 2,550.00	Settlement negotiations with Attorney General of Guam.
8/12/2005	Kim D. Stephens	750	0.3	\$ 225.00	Reviewed status order strategy.
8/16/2005	Kim D. Stephens	750	0.3	\$ 225.00	Reviewed orders on motion to intervene and for status conference.
8/23/2005	Kim D. Stephens	750	0.8	\$ 450.00	Reviewed strategy for filing preliminary approval objections.
9/2/2005	Kim D. Stephens	750	0.8	\$ 600.00	Analyzed strategy for class certification hearing and governor's settlement authority.
9/6/2005	Kim D. Stephens	750	0.7	\$ 525.00	Co-counsel strategy call.
9/9/2005	Kim D. Stephens	750	0.5	\$ 375.00	Analyzed proposed settlement terms.
9/14/2005	Kim D. Stephens	750	0.6	\$ 450.00	Reviewed order on intervention and planned strategy.
9/21/2005	Kim D. Stephens	750	0.5	\$ 375.00	Reviewed Santos orders and evaluated objection standing.
9/28/2005	Kim D. Stephens	750	0.5	\$ 375.00	Worked on discovery and strategy regarding opposition to motion to stay.
10/5/2005	Kim D. Stephens	750	0.5	\$ 375.00	Reviewed governor's motion for stay and outlined response.
10/11/2005	Kim D. Stephens	750	0.4	\$ 300.00	Worked on response to stay motion.
10/27/2005	Kim D. Stephens	750	1.2	\$ 900.00	Reviewed briefing on authority to settle and revised same.
11/2/2005	Kim D. Stephens	750	0.5	\$ 375.00	Revised memorandum regarding AG authority.
11/9/2005	Kim D. Stephens	750	0.7	\$ 525.00	Reviewed opposition briefs.
11/10/2005	Kim D. Stephens	750	0.4	\$ 300.00	Reviewed and analyzed Governor's sur reply.
2/15/2006	Kim D. Stephens	750	0.7	\$ 525.00	Telephone conference with counsel regarding case status and strategy.
3/1/2006	Kim D. Stephens	750	0.4	\$ 300.00	Worked on revisions to letter to Judge Martinez and on procedural issues concerning class certification.
3/2/2006	Kim D. Stephens	750	0.3	\$ 225.00	Settlement letter.
3/9/2006	Kim D. Stephens	750	0.2	\$ 150.00	Revised letter to Judge Martinez.
3/10/2006	Kim D. Stephens	750	4.3	\$ 3,225.00	Reviewed judge's rulings and planned co lead counsel strategy; planned travel for hearing.
3/12/2006	Kim D. Stephens	750	16	\$ 12,000.00	Travel to Guam and prepared for hearing.
3/13/2006	Kim D. Stephens	750	6.8	\$ 5,100.00	Travel to Guam and prepared for hearing.
3/14/2006	Kim D. Stephens	750	11.3	\$ 8,475.00	Prepared for and attended hearing on scheduling conference; met with attorney general and senators.
3/15/2006	Kim D. Stephens	750	16	\$ 12,000.00	Met with opposing counsel and prepared for settlement conference; returned from Guam.
3/16/2006	Kim D. Stephens	750	8.4	\$ 6,300.00	Returned from Guam; worked on settlement terms; reviewed orders on lead counsel.
3/17/2006	Kim D. Stephens	750	1	\$ 750.00	Lead counsel conference.

CHRISTINE NAPUTI V. GUAM #4162-001
TIME REPORT THRU 10/09/07

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
3/20/2006	Kim D. Stephens	750	3.5	\$ 2,625.00	Reviewed lead counsel issues and settlement mediators.
3/21/2006	Kim D. Stephens	750	1.2	\$ 900.00	Co lead counsel conference.
3/23/2006	Kim D. Stephens	750	1.5	\$ 1,125.00	Worked on settlement term sheet.
3/24/2006	Kim D. Stephens	750	2.4	\$ 1,800.00	Worked on settlement terms; conference with mediator and follow up.
3/27/2006	Kim D. Stephens	750	1.3	\$ 975.00	Worked on mediation and settlement issues.
3/28/2006	Kim D. Stephens	750	1.9	\$ 1,425.00	Worked on settlement term sheet.
3/29/2006	Kim D. Stephens	750	1.8	\$ 1,350.00	Worked on mediation statement; participated in conference call with mediator.
3/31/2006	Kim D. Stephens	750	2.9	\$ 2,175.00	Worked on mediation brief.
4/2/2006	Kim D. Stephens	750	16.5	\$ 12,375.00	Prepared for mediation and commenced travel.
4/3/2006	Kim D. Stephens	750	20	\$ 15,000.00	Traveled to Guam.
4/4/2006	Kim D. Stephens	750	11.5	\$ 8,625.00	Prepared for mediation.
4/5/2006	Kim D. Stephens	750	11.6	\$ 8,700.00	Prepared for and conducted mediation.
4/6/2006	Kim D. Stephens	750	8.2	\$ 6,150.00	Mediation.
4/8/2006	Kim D. Stephens	750	2.3	\$ 1,725.00	Settlement revisions and report.
4/8/2006	Kim D. Stephens	750	10.5	\$ 7,875.00	Returned from Guam.
4/12/2006	Kim D. Stephens	750	9.4	\$ 7,050.00	Returned from Guam and organized settlement notes.
4/13/2006	Kim D. Stephens	750	0.3	\$ 225.00	Worked on status report.
4/24/2006	Kim D. Stephens	750	0.3	\$ 225.00	Worked on reply memorandum.
5/31/2006	Kim D. Stephens	750	0.7	\$ 525.00	Reviewed amended settlement and analyzed objections to same.
6/1/2006	Kim D. Stephens	750	1	\$ 750.00	Analyzed proposed settlement and Budomo suit.
6/5/2006	Kim D. Stephens	750	0.6	\$ 450.00	Worked on opposition to settlement agreement.
6/6/2006	Kim D. Stephens	750	0.7	\$ 525.00	Worked on opposition to preliminary approval.
6/6/2006	Kim D. Stephens	750	0.8	\$ 600.00	Worked on opposition and press release.
6/7/2006	Kim D. Stephens	750	0.7	\$ 525.00	Analyzed opposition strategy.
6/9/2006	Kim D. Stephens	750	0.6	\$ 450.00	Reviewed order regarding preliminary approval and planned settlement strategy.
7/18/2006	Kim D. Stephens	750	0.3	\$ 225.00	Reviewed status of settlement.
8/10/2006	Kim D. Stephens	750	1.8	\$ 1,350.00	Worked on response briefing.
8/22/2006	Kim D. Stephens	750	0.5	\$ 375.00	Worked on class counsel application.
8/23/2006	Kim D. Stephens	750	0.5	\$ 375.00	Class counsel briefing.
8/24/2006	Kim D. Stephens	750	1.1	\$ 825.00	Worked on lead counsel briefing.
11/27/2006	Kim D. Stephens	750	0.3	\$ 225.00	Outlined status report.
11/28/2006	Kim D. Stephens	750	0.6	\$ 450.00	Worked on status report.
11/30/2006	Kim D. Stephens	750	1.8	\$ 1,350.00	Prepared for and participated in status conference
12/8/2006	Kim D. Stephens	750	1.4	\$ 1,050.00	Reviewed order and outlined response.
12/13/2006	Kim D. Stephens	750	0.5	\$ 375.00	Worked on briefing requested by judge regarding settlement terms.
12/18/2006	Kim D. Stephens	750	1.9	\$ 1,425.00	Prepared for and conducted call with co-counsel regarding settlement.
12/29/2006	Kim D. Stephens	750	0.8	\$ 600.00	Worked on oral argument for hearing.
1/8/2007	Kim D. Stephens	750	0.9	\$ 675.00	Analyzed further appeal and restructure issues.
1/9/2007	Kim D. Stephens	750	1.4	\$ 1,050.00	Reviewed preliminary approval grant; outlined objection strategy.
1/24/2007	Kim D. Stephens	750	0.9	\$ 675.00	Outlined objections researched notice issues.
1/29/2007	Kim D. Stephens	750	0.5	\$ 375.00	Worked on notice issues.
5/24/2007	Kim D. Stephens	750	0.5	\$ 375.00	Analyzed claims rate issues and scope of settlement.
6/14/2007	Kim D. Stephens	750	1	\$ 750.00	Worked on objection briefing.
6/15/2007	Kim D. Stephens	750	1.6	\$ 1,200.00	Conference with Mr. Hisee regarding Guam notice; conference with co counsel regarding opposition; worked on same.
6/18/2007	Kim D. Stephens	750	1.5	\$ 1,125.00	Worked on objection and notice.
6/20/2007	Kim D. Stephens	750	0.8	\$ 600.00	Worked on objection.
6/22/2007	Kim D. Stephens	750	1.4	\$ 1,050.00	Reviewed objections and opposition to fees.
8/20/2007	Kim D. Stephens	750	0.5	\$ 375.00	Worked on reply memorandum.

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
8/22/2007	Kim D. Stephens	750	0.5	\$ 375.00	Reviewed reply issues.
8/23/2007	Kim D. Stephens	750	0.5	\$ 375.00	Worked on settlement strategy and reviewed notice issues.
8/29/2007	Kim D. Stephens	750	0.9	\$ 675.00	Worked on objection hearing.
8/30/2007	Kim D. Stephens	750	0.4	\$ 300.00	Worked on objection hearing.
8/31/2007	Kim D. Stephens	750	0.3	\$ 225.00	Worked on objections to settlement.
9/14/2007	Kim D. Stephens	750	0.7	\$ 525.00	Worked on terms of settlement and objection.
9/24/2007	Kim D. Stephens	750	1.6	\$ 1,200.00	Analyzed settlement issues.
10/3/2007	Kim D. Stephens	750	0.5	\$ 375.00	Worked on settlement structure.
Subtotal for Kim D. Stephens:			<u>267.5</u>	<u>\$ 200,625.00</u>	
8/11/2004	David D. Hoff	750	3.2	\$ 2,400.00	Reviewed Santos v. Camacho documents.
8/11/2004	David D. Hoff	750	1.4	\$ 1,050.00	Conference call with attorneys from Guam regarding association.
8/16/2004	David D. Hoff	750	0.4	\$ 300.00	Telephone conference with Guam counsel.
8/23/2004	David D. Hoff	750	1.6	\$ 1,200.00	Reviewed documents; meeting and telephone conference regarding potential Guam case.
9/9/2004	David D. Hoff	750	0.5	\$ 375.00	Conference call with Mr. Canto et al.
9/10/2004	David D. Hoff	750	1.3	\$ 975.00	Reviewed correspondence and conferred regarding Guam case.
9/13/2004	David D. Hoff	750	1.8	\$ 1,350.00	Reviewed proposal; telephone conference with attorneys in Guam; conferred regarding participation and strategy.
9/14/2004	David D. Hoff	750	1.2	\$ 900.00	E-mail to Mr. Canto regarding participation in Guam case; conferred re same.
9/15/2004	David D. Hoff	750	0.8	\$ 600.00	E-mail correspondence with Mr. Canto; conferred regarding participation arrangements.
9/21/2004	David D. Hoff	750	1.6	\$ 1,200.00	Telephone conference with co-counsel; reviewed file.
9/29/2004	David D. Hoff	750	0.8	\$ 600.00	Conferred with co-counsel.
11/1/2004	David D. Hoff	750	1.4	\$ 1,050.00	Conferred regarding strategy; conference call with co-counsel.
Subtotal for David D. Hoff:			<u>16</u>	<u>\$ 12,000.00</u>	
11/4/2004	Romney R. Brain	565	0.8	\$ 452.00	Conference with Ms. Pacharzina re various issues relating to earned income credit claims and process.
11/8/2004	Romney R. Brain	565	1.7	\$ 960.50	Follow-up conference with Ms. Pacharzina; reviewed draft of memo and applicable cases.
Subtotal for Romney R. Brain:			<u>2.5</u>	<u>\$ 1,412.50</u>	
10/26/2004	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Reviewed case file; personal conference with Mr. Stephens regarding case background.
10/27/2004	Nancy A. Pacharzina	465	7.5	\$ 3,487.50	Telephone conference with co-counsel regarding case status and strategy; legal research regarding absent class members and class action tax cases.
10/28/2004	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Telephone conference with co-counsel regarding case status and strategy; legal research regarding due process claims.
10/29/2004	Nancy A. Pacharzina	465	5	\$ 2,325.00	Personal conference with Mr. Stephens regarding case strategy; e-mailed co-counsel regarding recommended action; legal research regarding alternative causes of action and class counsel conflicts; located and reviewed additional pleadings in case file.
11/1/2004	Nancy A. Pacharzina	465	3	\$ 1,395.00	Legal research regarding parallel actions and options for absent class members; personal conference with Mr. Hoff regarding case strategy; telephone conference with co-counsel regarding government's response to Torres complaint, case status and strategy.

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
11/2/2004	Nancy A. Pacharzina	465	1.5	\$ 697.50	Legal research regarding lead counsel issues; email to co-counsel re same.
11/3/2004	Nancy A. Pacharzina	465	1.5	\$ 697.50	Personal conference regarding case strategy; reviewed government's response to Torres complaint; reviewed correspondence from co-counsel.
11/4/2004	Nancy A. Pacharzina	465	6	\$ 2,790.00	Legal research regarding exhaustion requirements and waiver; researched tax experts; telephone conference with tax expert; personal conference regarding alternative causes of action; personal conference regarding case status; commenced drafting memorandum regarding relevant law and alternative claims.
11/5/2004	Nancy A. Pacharzina	465	10.5	\$ 4,882.50	Legal research regarding causes of action and tax procedure; personal conference regarding same; research regarding tax experts; telephone conference with Professor Roland Hjorth regarding same.
11/6/2004	Nancy A. Pacharzina	465	5.5	\$ 2,557.50	Legal research regarding causes of action and procedure; commenced drafting memo regarding same.
11/8/2004	Nancy A. Pacharzina	465	8	\$ 3,720.00	Legal research regarding causes of action and procedure; personal conference regarding same; telephone conference with co-counsel regarding same.
11/9/2004	Nancy A. Pacharzina	465	9.5	\$ 4,417.50	Legal research regarding causes of action and tax procedure.
11/10/2004	Nancy A. Pacharzina	465	8.5	\$ 3,952.50	Legal research regarding causes of action and class certification; continued drafting memorandum regarding same; telephone conference with co-counsel regarding same.
11/11/2004	Nancy A. Pacharzina	465	8	\$ 3,720.00	Continued drafting memorandum regarding causes of action and case strategy; telephone conference with co-counsel and Mr. Stephens regarding same; research regarding the EITC.
11/12/2004	Nancy A. Pacharzina	465	0.5	\$ 232.50	Personal conference regarding approach; reviewed emails from co-counsel.
11/14/2004	Nancy A. Pacharzina	465	6	\$ 2,790.00	Commenced drafting complaint.
11/15/2004	Nancy A. Pacharzina	465	5	\$ 2,325.00	Telephone conference with co-counsel regarding draft complaint; reviewed pleadings filed by Governor; personal conference regarding case status and schedule; continued drafting complaint; drafted request for information to co-counsel.
11/16/2004	Nancy A. Pacharzina	465	7.5	\$ 3,487.50	Continued drafting complaint; legal research regarding claims.
11/17/2004	Nancy A. Pacharzina	465	8.5	\$ 3,952.50	Continued drafting complaint; legal research regarding pleading requirements for each claim; personal conference regarding same; telephone conference with co-counsel regarding various case issues.
11/18/2004	Nancy A. Pacharzina	465	2	\$ 930.00	Legal research regarding appointment of lead counsel; motions to consolidate and declaratory judgments; personal conference regarding class definitions; telephone conference with co-counsel regarding plaintiffs, filing schedule; strategy and opposing counsel.
11/19/2004	Nancy A. Pacharzina	465	2	\$ 930.00	Personal conference regarding comments on Complaint; updated pleadings file; correspondence with co-counsel; legal research regarding declaratory judgments.
11/22/2004	Nancy A. Pacharzina	465	1	\$ 465.00	Revised complaint.
11/23/2004	Nancy A. Pacharzina	465	5.5	\$ 2,557.50	Revised complaint; reviewed potential Plaintiffs' tax forms; located and reviewed example class certification motions and firm qualifications for co-counsel; telephone conference with co-counsel regarding same.

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
11/24/2004	Nancy A. Pacharzina	465	4.5	\$ 2,092.50	Revised draft complaint.
11/29/2004	Nancy A. Pacharzina	465	2	\$ 930.00	Reviewed pleading filed by governor; telephone conference with Jamie Canto regarding various items.
11/30/2004	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Revised complaint; telephone conference with co-counsel regarding same.
12/1/2004	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Legal research regarding attorneys' fees; telephone conference with co-counsel regarding complaint; personal conference regarding recommendation to file complaint.
12/3/2004	Nancy A. Pacharzina	465	1	\$ 465.00	Reviewed complaint as filed; correspondence with co-counsel regarding same and motion for class certification.
12/6/2004	Nancy A. Pacharzina	465	0.5	\$ 232.50	Telephone conference with co-counsel regarding appellate brief and potential class discovery.
12/7/2004	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Reviewed appellate brief; personal conference regarding same; telephone conference with co-counsel regarding same.
12/13/2004	Nancy A. Pacharzina	465	0.4	\$ 186.00	Reviewed correspondence from co-counsel and responded to same.
1/10/2005	Nancy A. Pacharzina	465	0.8	\$ 372.00	Telephone conference with co-counsel regarding case status; drafted email regarding same.
1/11/2005	Nancy A. Pacharzina	465	0.2	\$ 93.00	Reviewed correspondence from co-counsel.
1/14/2005	Nancy A. Pacharzina	465	1.2	\$ 558.00	Reviewed emails from co-counsel; personal conference regarding same.
1/18/2005	Nancy A. Pacharzina	465	1.5	\$ 697.50	Telephone conference with co-counsel regarding case developments and strategy for amending complaint; reviewed correspondence from co-counsel.
1/20/2005	Nancy A. Pacharzina	465	0.5	\$ 232.50	Reviewed correspondence from co-counsel.
1/25/2005	Nancy A. Pacharzina	465	2.2	\$ 1,023.00	Reviewed amended complaint; telephone conference with co-counsel regarding same.
1/26/2005	Nancy A. Pacharzina	465	0.5	\$ 232.50	Personal conference regarding case status and issues.
1/27/2005	Nancy A. Pacharzina	465	4	\$ 1,860.00	Legal research regarding Guam statutes; revised amended complaint; telephone conference with co-counsel regarding same; legal research regarding interim counsel.
1/28/2005	Nancy A. Pacharzina	465	6.5	\$ 3,022.50	Legal research regarding reserve and trust funds; drafted amended complaint; correspondence with co-counsel regarding same.
1/31/2005	Nancy A. Pacharzina	465	3	\$ 1,395.00	Legal research regarding local rules; telephone conference with co-counsel regarding amended complaint and various case issues; revised amended complaint; correspondence to co-counsel regarding same.
2/1/2005	Nancy A. Pacharzina	465	0.7	\$ 325.50	Legal research regarding notice of appearance for absent class members; correspondence with co-counsel regarding same.
2/2/2005	Nancy A. Pacharzina	465	0.7	\$ 325.50	Reviewed correspondence from counsel regarding EIC forms and case developments.
2/3/2005	Nancy A. Pacharzina	465	0.8	\$ 372.00	Administrative matters - develop monthly reporting.
2/7/2005	Nancy A. Pacharzina	465	0.5	\$ 232.50	Reviewed and transmitted to co-counsel monthly status report.
2/9/2005	Nancy A. Pacharzina	465	2	\$ 930.00	Correspondence with counsel regarding scheduling order.
2/10/2005	Nancy A. Pacharzina	465	1.5	\$ 697.50	Reviewed correspondence from co-counsel; telephone conference with co-counsel regarding amended complaint and scheduling order; reviewed order in Santos action.

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
2/14/2005	Nancy A. Pacharzina	465	4	\$ 1,860.00	Prepared for and attended by phone, meeting with counsel regarding scheduling order and discovery plan; personal conference regarding same.
2/15/2005	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Revised scheduling order and discovery plan; emails to co-counsel regarding same, as well as regarding Protective Order and Initial Disclosures; telephone conference with co-counsel regarding same.
2/16/2005	Nancy A. Pacharzina	465	1	\$ 465.00	Correspondence with co-counsel regarding various issues. Worked on various case issues; reviewed and revised case file; analyzed Santos and Torres actions.
2/17/2005	Nancy A. Pacharzina	465	7	\$ 3,255.00	Reviewed and revised opposition to defendant's motion to dismiss; e-mails with co-counsel regarding same.
2/21/2005	Nancy A. Pacharzina	465	3	\$ 1,395.00	Draft opposition to Government's motion to dismiss.
2/22/2005	Nancy A. Pacharzina	465	7.5	\$ 3,487.50	Continued drafting opposition to motion to dismiss.
2/23/2005	Nancy A. Pacharzina	465	11	\$ 5,115.00	Continued drafting opposition to motion to dismiss; telephone conference with co-counsel regarding same.
2/24/2005	Nancy A. Pacharzina	465	4	\$ 1,860.00	Reviewed pleadings; telephone conference with co-counsel regarding same.
3/1/2005	Nancy A. Pacharzina	465	0.8	\$ 372.00	
3/2/2005	Nancy A. Pacharzina	465	3	\$ 1,395.00	Telephone conference with co-counsel regarding scheduling order; drafted revisions to opposition to motion to dismiss.
3/3/2005	Nancy A. Pacharzina	465	12.5	\$ 5,812.50	Drafted revisions to opposition to motion to dismiss; telephone conference with co-counsel regarding same and regarding various case issues.
3/4/2005	Nancy A. Pacharzina	465	7.5	\$ 3,487.50	Reviewed pleadings in Santos action; continued drafting revisions to opposition to motion to dismiss; telephone conference with co-counsel regarding same.
3/9/2005	Nancy A. Pacharzina	465	0.5	\$ 232.50	Reviewed opposition to motion to dismiss.
3/11/2005	Nancy A. Pacharzina	465	1.5	\$ 697.50	Telephone conference with co-counsel regarding various case issues; personal conference regarding same.
3/14/2005	Nancy A. Pacharzina	465	2.6	\$ 1,162.50	Reviewed draft Opposition to Strike Notice of Appearance in Santos matter; reviewed draft Motion to Participate in Mediation; telephone conference with co-counsel regarding same; legal research regarding same.
3/15/2005	Nancy A. Pacharzina	465	7.5	\$ 3,487.50	Reviewed Government's reply on motion to dismiss and drafted responses for use at oral argument; telephone conference with co-counsel regarding same; legal research regarding notice of appearance in Santos action.
3/17/2005	Nancy A. Pacharzina	465	3.2	\$ 1,488.00	Reviewed and analyzed decision on motion to dismiss; emails regarding same; telephone conference with co-counsel regarding same; reviewed initial disclosures; emails regarding same.
3/18/2005	Nancy A. Pacharzina	465	1.4	\$ 651.00	Reviewed case filings; telephone conference with co-counsel regarding case strategy and potential mediation.
3/21/2005	Nancy A. Pacharzina	465	0.5	\$ 232.50	Personal conference regarding case status; emails to co-counsel regarding same.
3/23/2005	Nancy A. Pacharzina	465	9.5	\$ 4,417.50	Legal research re class certification and summary judgment; reviewed and updated Santos and Naputi chronologies; legal research regarding motion to compel mediation; revised motion to compel mediation; telephone conference with co-counsel regarding same.
3/24/2005	Nancy A. Pacharzina	465	5.5	\$ 2,557.50	Reviewed correspondence from counsel; telephone conference with co-counsel regarding case strategy; legal research regarding summary judgment prior to class certification.

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
3/28/2005	Nancy A. Pacharzina	465	5.5	\$ 2,557.50	Reviewed emails and case law from co-counsel; drafted letter and sent materials to mediator in Santos matter; personal conference regarding same; reviewed and analyzed Government's Answer and drafted memo regarding same.
3/29/2005	Nancy A. Pacharzina	465	1	\$ 465.00	Emails with co-counsel regarding Defendants' Answer. Telephone conference with co-counsel; personal conference regarding same.
4/5/2005	Nancy A. Pacharzina	465	1	\$ 465.00	Reviewed and revised draft summary judgment motion; personal conference regarding same; telephone conference with co-counsel regarding same.
4/6/2005	Nancy A. Pacharzina	465	8	\$ 3,720.00	Reviewed declarations prepared by co-counsel; drafted email regarding summary judgment revisions.
4/7/2005	Nancy A. Pacharzina	465	1.2	\$ 558.00	
5/10/2005	Nancy A. Pacharzina	465	0.5	\$ 232.50	Telephone conference with counsel regarding case status. Reviewed government's response to summary judgment motion; telephone conference with co-counsel regarding same.
5/20/2005	Nancy A. Pacharzina	465	3.3	\$ 1,534.50	Telephone conference with co-counsel regarding summary judgment reply brief; reviewed and analyzed response and reply strategy.
5/23/2005	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Telephone conference with co-counsel regarding summary judgment reply brief.
5/26/2005	Nancy A. Pacharzina	465	0.5	\$ 232.50	Reviewed recent pleadings and emails from counsel regarding argument on summary judgment motion.
6/14/2005	Nancy A. Pacharzina	465	1.5	\$ 697.50	
6/15/2005	Nancy A. Pacharzina	465	7.8	\$ 3,627.00	Reviewed and analyzed court's order on summary judgment; telephone conference with co-counsel regarding same; personal conference regarding same; commenced drafting class certification brief; worked on press release.
6/16/2005	Nancy A. Pacharzina	465	5.5	\$ 2,557.50	Legal research regarding class certification brief.
6/17/2005	Nancy A. Pacharzina	465	4.5	\$ 2,092.50	Worked on class certification brief.
6/20/2005	Nancy A. Pacharzina	465	6	\$ 2,790.00	Commenced drafting class certification brief. Analyzed class certification approach; personal conference regarding same; reviewed and analyzed proposed settlement in Santos action; telephone conference with co-counsel regarding same; personal conference regarding same.
6/21/2005	Nancy A. Pacharzina	465	10	\$ 4,650.00	Legal research regarding class certification.
6/22/2005	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Legal research regarding class certification; worked on drafting class certification brief; telephone conference with co-counsel regarding same.
6/23/2005	Nancy A. Pacharzina	465	8	\$ 3,720.00	Drafted class certification brief; personal conference regarding same.
6/24/2005	Nancy A. Pacharzina	465	6.5	\$ 3,022.50	Drafted class certification brief; legal research for same.
6/25/2005	Nancy A. Pacharzina	465	5.5	\$ 2,557.50	Worked on class certification brief; telephone conference with co-counsel regarding class certification strategy and approach to oppose Santos settlement; personal conference regarding same.
6/27/2005	Nancy A. Pacharzina	465	4	\$ 1,860.00	Drafted class certification brief.
6/28/2005	Nancy A. Pacharzina	465	12	\$ 5,580.00	Drafted class certification brief; telephone conference with co-counsel regarding same; legal research regarding preliminary approval process.
6/29/2005	Nancy A. Pacharzina	465	6.5	\$ 3,022.50	Legal research regarding intervention, motions to stay and opposition to settlement; emails to co-counsel regarding same; revised draft class certification brief.
6/30/2005	Nancy A. Pacharzina	465	6.5	\$ 3,022.50	

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Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
7/6/2005	Nancy A. Pacharzina	465	0.4	\$ 186.00	Reviewed comments on draft class certification brief; personal conference regarding same.
7/7/2005	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Reviewed correspondence and pleadings; personal conference regarding same.
7/8/2005	Nancy A. Pacharzina	465	0.4	\$ 186.00	Emails with co-counsel regarding settlement and schedule.
7/11/2005	Nancy A. Pacharzina	465	1.2	\$ 558.00	Personal conference regarding strategy for hearings; emails with co-counsel regarding same.
7/12/2005	Nancy A. Pacharzina	465	1.2	\$ 558.00	Telephone conference with co-counsel regarding case developments.
7/13/2005	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Reviewed and analyzed effect of recent pleadings and court orders on case strategy; telephone conference with co-counsel regarding same.
7/19/2005	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Reviewed emails from co-counsel regarding case status; personal conference regarding settlement strategy; reviewed AG's pleading in Santos matter.
7/20/2005	Nancy A. Pacharzina	465	1.2	\$ 558.00	Personal conference regarding settlement strategy; drafted email to co-counsel regarding same; telephone conference with co-counsel regarding same.
7/21/2005	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Developed and drafted settlement approach; telephone conference with co-counsel regarding same.
7/22/2005	Nancy A. Pacharzina	465	4.2	\$ 1,953.00	Worked on settlement issues; telephone conference with co-counsel regarding same; telephone conference with AG regarding same.
7/27/2005	Nancy A. Pacharzina	465	1.2	\$ 558.00	Reviewed recent pleadings filed in Santos and Simpoa actions.
7/29/2005	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Reviewed Governor's Reply Brief, telephone conference with co-counsel regarding same.
8/2/2005	Nancy A. Pacharzina	465	0.4	\$ 186.00	Reviewed fax from co-counsel regarding powers and duties question.
8/3/2005	Nancy A. Pacharzina	465	0.4	\$ 186.00	Telephone conference with co-counsel regarding recent case developments and discovery plan.
8/9/2005	Nancy A. Pacharzina	465	1	\$ 465.00	Reviewed draft of motion for scheduling order; drafted revisions to same; telephone conference with co-counsel regarding same.
8/15/2005	Nancy A. Pacharzina	465	0.4	\$ 186.00	Reviewed orders issued in cases.
8/18/2005	Nancy A. Pacharzina	465	0.6	\$ 279.00	Telephone conference with co-counsel regarding case developments and strategy.
8/23/2005	Nancy A. Pacharzina	465	1	\$ 465.00	Telephone conference with counsel regarding case status and strategy.
9/2/2005	Nancy A. Pacharzina	465	1.2	\$ 558.00	Reviewed email from co-counsel regarding assigned judge; personal conference regarding case strategy in light of same; drafted recommendations to co-counsel regarding same.
9/6/2005	Nancy A. Pacharzina	465	0.8	\$ 372.00	Telephone conference with counsel regarding case status and strategy.
9/14/2005	Nancy A. Pacharzina	465	2.4	\$ 1,116.00	Reviewed and analyzed court's order regarding intervention; personal conference regarding same; telephone conference with co-counsel regarding same.
9/27/2005	Nancy A. Pacharzina	465	0.5	\$ 232.50	Telephone conference with co-counsel regarding governor's request for stipulated hearing date on its motion to stay and discovery issues.
9/28/2005	Nancy A. Pacharzina	465	5.2	\$ 2,418.00	Reviewed and revised 30(b)(6) deposition notice and discovery requests; developed discovery strategy; drafted email to co-counsel regarding same.
9/30/2005	Nancy A. Pacharzina	465	0.4	\$ 186.00	Reviewed correspondence from Governor; transmitted example opposition to stay to co-counsel.

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Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
10/5/2005	Nancy A. Pacharzina	465	2.2	\$ 1,023.00	Reviewed and analyzed governor's motion to stay; telephone conference with counsel regarding response to motion to stay.
10/7/2005	Nancy A. Pacharzina	465	3.2	\$ 1,488.00	Reviewed outline for opposition to motion to stay; personal conference regarding same; telephone conference with co-counsel regarding same; began drafting fact section for opposition brief.
10/9/2005	Nancy A. Pacharzina	465	4.7	\$ 2,185.50	Drafted parts of opposition to motion for stay; telephone conference with co-counsel regarding same.
10/10/2005	Nancy A. Pacharzina	465	4.5	\$ 2,092.50	Drafted section for opposition to Governor's motion to stay; personal conference regarding same.
10/11/2005	Nancy A. Pacharzina	465	6	\$ 2,790.00	Drafted sections for opposition to governor's motion to stay; telephone conference with co-counsel regarding same.
10/25/2005	Nancy A. Pacharzina	465	1.2	\$ 558.00	Telephone conference with co-counsel regarding briefing in Santos matter; commenced review of pleadings.
10/26/2005	Nancy A. Pacharzina	465	4	\$ 1,860.00	Reviewed pleadings; telephone conference with co-counsel regarding settlement authority briefing.
10/27/2005	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Worked on briefing regarding settlement authority; personal conference regarding same.
10/28/2005	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Reviewed and analyzed briefing on who has settlement authority.
10/31/2005	Nancy A. Pacharzina	465	2	\$ 930.00	Telephone conference with co-counsel regarding settlement authority briefing; personal conference regarding same.
11/1/2005	Nancy A. Pacharzina	465	2.3	\$ 1,069.50	Reviewed and revised argument for settlement authority briefing; telephone conference with co-counsel regarding same.
11/2/2005	Nancy A. Pacharzina	465	6.8	\$ 3,162.00	Revised brief on settlement authority; legal research regarding objector status.
11/4/2005	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Reviewed and analyzed pleadings regarding settlement authority; telephone conference with co-counsel regarding same.
11/18/2005	Nancy A. Pacharzina	465	1	\$ 465.00	Reviewed pleadings filed in Santos action regarding class counsel and attorneys' fees; personal conference regarding same.
11/29/2005	Nancy A. Pacharzina	465	0.4	\$ 186.00	Reviewed new filings in Santos
2/15/2006	Nancy A. Pacharzina	465	2	\$ 930.00	Telephone conference with counsel regarding case status and strategy; drafted letter to Court regarding settlement conference.
3/9/2006	Nancy A. Pacharzina	465	1.2	\$ 558.00	Drafted letter to Judge regarding settlement conference; telephone conference with co-counsel regarding same.
3/10/2006	Nancy A. Pacharzina	465	4.4	\$ 2,046.00	Reviewed court orders; personal conference regarding same; telephone conference with co-counsel regarding same; commenced preparation for status hearing.
3/11/2006	Nancy A. Pacharzina	465	5	\$ 2,325.00	Reviewed and prepared materials for status conference; personal conference regarding same.
3/13/2006	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Telephone conference with co-counsel to prepare for status conference; reviewed documents regarding same.
3/15/2006	Nancy A. Pacharzina	465	1.5	\$ 697.50	Personal conference regarding results of consolidation hearing; reviewed Court's order regarding same.
3/16/2006	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Reviewed orders from the court and request for CR 16 conference filed by the Governor; personal conference regarding case events and current strategy; telephone conference with co-counsel regarding same.

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REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
3/17/2006	Nancy A. Pacharzina	465	2	\$ 930.00	Reviewed recent court orders; personal conference regarding same; telephone conference with co-counsel regarding same.
3/18/2006	Nancy A. Pacharzina	465	0.5	\$ 232.50	Reviewed orders and articles regarding government financing.
3/20/2006	Nancy A. Pacharzina	465	4	\$ 1,860.00	Reviewed latest pleadings and orders and correspondence with counsel; personal conference regarding settlement strategy; conducted research regarding potential mediators; telephone conference with co-counsel regarding same.
3/21/2006	Nancy A. Pacharzina	465	0.9	\$ 418.50	Reviewed news articles and correspondence with other plaintiffs counsel and governor; telephone conference with co-counsel regarding same.
3/22/2006	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Reviewed latest correspondence regarding mediation; reviewed draft term sheet; reviewed Santos settlement; legal research regarding appeals and vacating orders.
3/23/2006	Nancy A. Pacharzina	465	4.5	\$ 2,092.50	Reviewed correspondence from government and drafted response to same; draft memorandum regarding plan for mediation; review draft term sheet.
3/24/2006	Nancy A. Pacharzina	465	4	\$ 1,860.00	Prepared for and participated in telephone conference with mediator; telephone conference with co-counsel regarding mediation preparation.
3/26/2006	Nancy A. Pacharzina	465	6	\$ 2,790.00	Drafted correspondence to mediator; telephone conference with co-counsel regarding same; worked on mediation.
3/27/2006	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Revised correspondence to mediator; prepared for mediation.
3/28/2006	Nancy A. Pacharzina	465	0.5	\$ 232.50	Personal conference regarding mediation strategy.
3/29/2006	Nancy A. Pacharzina	465	3	\$ 1,395.00	Participated in telephone conference with mediator and internal discussions thereafter.
3/31/2006	Nancy A. Pacharzina	465	5	\$ 2,325.00	Drafted mediation brief.
4/1/2006	Nancy A. Pacharzina	465	7.5	\$ 3,487.50	Prepared for mediation.
4/2/2006	Nancy A. Pacharzina	465	12	\$ 5,580.00	Traveled to Guam for mediation.
4/3/2006	Nancy A. Pacharzina	465	16	\$ 7,440.00	Traveled to Guam for mediation; personal conference with co-counsel regarding information produced by defendants.
4/5/2006	Nancy A. Pacharzina	465	14	\$ 6,510.00	Prepared for mediation.
4/6/2006	Nancy A. Pacharzina	465	10	\$ 4,650.00	Attended mediation.
4/7/2006	Nancy A. Pacharzina	465	8	\$ 3,720.00	Attended mediation.
4/8/2006	Nancy A. Pacharzina	465	4.5	\$ 2,092.50	Personal conference with co-counsel regarding case strategy.
4/9/2006	Nancy A. Pacharzina	465	16	\$ 7,440.00	Return travel from mediation.
4/10/2006	Nancy A. Pacharzina	465	10	\$ 4,650.00	Return travel from mediation.
4/11/2006	Nancy A. Pacharzina	465	0.5	\$ 232.50	Reviewed Governments opposition to Interlocutory appeal.
4/12/2006	Nancy A. Pacharzina	465	1.5	\$ 697.50	Drafted status report for court.
4/13/2006	Nancy A. Pacharzina	465	0.8	\$ 372.00	Revised status report for the court; drafted emails to co-counsel regarding same.
4/14/2006	Nancy A. Pacharzina	465	0.8	\$ 372.00	Revised status report.
4/24/2006	Nancy A. Pacharzina	465	0.8	\$ 372.00	Reviewed draft response to status report; personal conference regarding same; telephone conference with co-counsel regarding same.
4/27/2006	Nancy A. Pacharzina	465	0.5	\$ 232.50	Reviewed courts most recent order; personal conference regarding same.
5/31/2006	Nancy A. Pacharzina	465	5	\$ 2,325.00	Reviewed and analyzed proposed settlement; personal conference regarding same; telephone conference with co-counsel regarding same.

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6/1/2006	Nancy A. Pacharzina	465	1	\$ 465.00	Correspondence with counsel regarding case strategy; revised press release.
6/5/2006	Nancy A. Pacharzina	465	0.5	\$ 232.50	Telephone conference with co-counsel regarding briefing schedule; telephone conference with court regarding same. Worked on issues regarding schedule for opposition to settlement; telephone conference with co-counsel regarding same.
6/6/2006	Nancy A. Pacharzina	465	0.7	\$ 325.50	Drafted motion for briefing schedule; personal conference regarding same.
6/7/2006	Nancy A. Pacharzina	465	1.3	\$ 604.50	Revised notice for court.
6/8/2006	Nancy A. Pacharzina	465	0.5	\$ 232.50	Reviewed Court's order regarding stay; personal conference regarding same.
6/9/2006	Nancy A. Pacharzina	465	0.4	\$ 186.00	
6/12/2006	Nancy A. Pacharzina	465	1.4	\$ 651.00	Telephone conference with co-counsel regarding response to recent court order; personal conference regarding same.
7/20/2006	Nancy A. Pacharzina	465	0.5	\$ 232.50	Reviewed Court's order.
7/24/2006	Nancy A. Pacharzina	465	1	\$ 465.00	Reviewed and analyzed court order; telephone conference with co-counsel regarding same.
8/4/2006	Nancy A. Pacharzina	465	1.5	\$ 697.50	Worked on opposition to settlement.
8/7/2006	Nancy A. Pacharzina	465	9.5	\$ 4,417.50	Worked on opposition to settlement.
8/8/2006	Nancy A. Pacharzina	465	14	\$ 6,510.00	Worked on opposition to settlement.
8/16/2006	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Worked on opposition to Motion for Lead Counsel.
8/17/2006	Nancy A. Pacharzina	465	3	\$ 1,395.00	Worked on opposition to Phillips' motion for lead counsel.
8/18/2006	Nancy A. Pacharzina	465	1	\$ 465.00	Worked on opposition to motion for lead counsel.
8/21/2006	Nancy A. Pacharzina	465	13.5	\$ 6,277.50	Drafted opposition to motion for lead counsel.
8/22/2006	Nancy A. Pacharzina	465	7	\$ 3,255.00	Worked on opposition to Phillips' Motion to be appointed lead counsel.
8/23/2006	Nancy A. Pacharzina	465	5.5	\$ 2,557.50	Worked on opposition to Phillips' Motion to be appointed lead counsel.
9/5/2006	Nancy A. Pacharzina	465	1	\$ 465.00	Reviewed filings regarding lead counsel.
10/26/2006	Nancy A. Pacharzina	465	0.5	\$ 232.50	Telephone conference with co-counsel regarding case status and possible federal action.
11/27/2006	Nancy A. Pacharzina	465	0.5	\$ 232.50	Telephone conference with co-counsel regarding recent court order.
11/28/2006	Nancy A. Pacharzina	465	3	\$ 1,395.00	Drafted status report in response to court order.
11/30/2006	Nancy A. Pacharzina	465	1.8	\$ 837.00	Prepared for and participated in status conference with the Court.
12/7/2006	Nancy A. Pacharzina	465	2	\$ 930.00	Reviewed court's order setting hearing; drafted email to J. Cahill.
12/8/2006	Nancy A. Pacharzina	465	2	\$ 930.00	Worked on supplemental briefing and email to Cahill; personal conference regarding same.
12/11/2006	Nancy A. Pacharzina	465	2	\$ 930.00	Worked on supplemental briefing.
12/14/2006	Nancy A. Pacharzina	465	1.8	\$ 837.00	Worked on supplemental briefing.
12/18/2006	Nancy A. Pacharzina	465	2	\$ 930.00	Reviewed opposing parties briefing; telephone conference with counsel regarding same.
12/19/2006	Nancy A. Pacharzina	465	7	\$ 3,255.00	Worked on reply to supplemental briefing; telephone conference with co-counsel regarding same.
12/20/2006	Nancy A. Pacharzina	465	5	\$ 2,325.00	Worked on reply brief.
12/21/2006	Nancy A. Pacharzina	465	11.5	\$ 5,347.50	Worked on reply brief.
12/26/2006	Nancy A. Pacharzina	465	0.8	\$ 372.00	Worked on hearing preparation.
12/27/2006	Nancy A. Pacharzina	465	1.2	\$ 558.00	Prepared for preliminary approval hearing.
12/28/2006	Nancy A. Pacharzina	465	1.2	\$ 558.00	Prepared for hearing and travel.
12/29/2006	Nancy A. Pacharzina	465	4	\$ 1,860.00	Prepared for preliminary approval hearing.
1/1/2007	Nancy A. Pacharzina	465	12	\$ 5,580.00	Traveled to Guam for hearing.
1/2/2007	Nancy A. Pacharzina	465	9	\$ 4,185.00	Traveled to Guam for hearing and prepared for hearing.

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1/3/2007	Nancy A. Pacharzina	465	15	\$ 8,975.00	Prepared for hearing. Attended hearing; personal conference with co-counsel; attended second hearing; drafted correspondence to defendant regarding settlement.
1/4/2007	Nancy A. Pacharzina	465	11	\$ 5,115.00	Traveled back from hearing.
1/5/2007	Nancy A. Pacharzina	465	16	\$ 7,440.00	Traveled back from hearing.
1/6/2007	Nancy A. Pacharzina	465	5	\$ 2,325.00	Reviewed supplemental filings of settling parties; personal conference regarding results of preliminary approval hearing; email to co-counsel regarding objectors.
1/8/2007	Nancy A. Pacharzina	465	1.3	\$ 604.50	Personal conference regarding case strategy; reviewed court order.
1/9/2007	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Personal conference regarding response to scheduling order; legal research regarding notice; telephone conference with co-counsel regarding same.
1/24/2007	Nancy A. Pacharzina	465	2	\$ 930.00	Reviewed proposed notice.
1/25/2007	Nancy A. Pacharzina	465	0.5	\$ 232.50	Researched and drafted objections to class notice; telephone conference with co-counsel regarding same.
1/28/2007	Nancy A. Pacharzina	465	7.5	\$ 3,487.50	Personal conference regarding preparation of Objections to Final approval.
5/2/2007	Nancy A. Pacharzina	465	1	\$ 465.00	Personal conference regarding case strategy and schedule. Worked on strategy for final approval and attorneys fee briefing.
5/24/2007	Nancy A. Pacharzina	465	0.5	\$ 232.50	Worked on objections.
5/25/2007	Nancy A. Pacharzina	465	0.8	\$ 372.00	Worked on objections.
6/18/2007	Nancy A. Pacharzina	465	5	\$ 2,325.00	Worked on Objection Brief.
6/19/2007	Nancy A. Pacharzina	465	6	\$ 2,790.00	Worked on Objection brief.
6/20/2007	Nancy A. Pacharzina	465	12	\$ 5,580.00	Reviewed opposition briefs.
6/21/2007	Nancy A. Pacharzina	465	12	\$ 5,580.00	Reviewed recently produced documents.
6/22/2007	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Worked on objectors reply brief.
6/23/2007	Nancy A. Pacharzina	465	2	\$ 930.00	Worked on objector's reply brief; telephone conference with co-counsel regarding same.
8/20/2007	Nancy A. Pacharzina	465	11	\$ 5,115.00	Finalized Objectors reply brief.
8/21/2007	Nancy A. Pacharzina	465	15	\$ 6,975.00	Worked on preparation for hearing, telephone conference with co-counsel regarding hearing strategy.
8/22/2007	Nancy A. Pacharzina	465	5	\$ 2,325.00	Reviewed court order; drafted response to same; reviewed Government's response to motion to compel notice; legal research regarding regarding 26(f) appeal.
8/29/2007	Nancy A. Pacharzina	465	2.5	\$ 1,162.50	Prepared for Fairness Hearing.
8/31/2007	Nancy A. Pacharzina	465	4.5	\$ 2,092.50	Reviewed Court order on fee motions; prepared for final approval hearing; telephone conference with co-counsel regarding same.
9/9/2007	Nancy A. Pacharzina	465	3.5	\$ 1,627.50	Prepared for final approval hearing.
9/13/2007	Nancy A. Pacharzina	465	1	\$ 465.00	Prepared for final approval hearing.
9/14/2007	Nancy A. Pacharzina	465	1	\$ 465.00	Prepared for final approval hearing.
9/15/2007	Nancy A. Pacharzina	465	1.5	\$ 697.50	Worked on presentation for final approval hearing.
9/16/2007	Nancy A. Pacharzina	465	3	\$ 1,395.00	Traveled to Guam for fairness hearing and prepared for same.
9/17/2007	Nancy A. Pacharzina	465	16.5	\$ 7,672.50	Met with co-counsel and prepared for fairness hearing.
9/18/2007	Nancy A. Pacharzina	465	13.5	\$ 6,277.50	Attended fairness hearing; prepared for second day of hearing.
9/19/2007	Nancy A. Pacharzina	465	15	\$ 6,975.00	Attended fairness hearing; legal research regarding IRS procedures.
9/20/2007	Nancy A. Pacharzina	465	10.5	\$ 4,882.50	Prepared for attended meeting with Santos counsel.
9/21/2007	Nancy A. Pacharzina	465	5	\$ 2,325.00	Return travel from Guam; worked on settlement proposal.
9/22/2007	Nancy A. Pacharzina	465	15	\$ 6,975.00	

CHRISTINE NAPUTI V. GUAM #4162-001
TIME REPORT THRU 10/09/07

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
9/24/2007	Nancy A. Pacharzina	465	0.7	\$ 325.50	Telephone conference with co-counsel regarding settlement strategy.
9/25/2007	Nancy A. Pacharzina	465	1.5	\$ 697.50	Worked on potential settlement.
9/27/2007	Nancy A. Pacharzina	465	0.8	\$ 372.00	Telephone conference with Mr. Benjamin regarding settlement; drafted email correspondence regarding same.
10/2/2007	Nancy A. Pacharzina	465	1.4	\$ 651.00	Draft settlement letter.
10/3/2007	Nancy A. Pacharzina	465	0.5	\$ 232.50	Worked on settlement and attorney fee issues.
10/9/2007	Nancy A. Pacharzina	465	2	\$ 930.00	Worked on fee petition; telephone conference with co-counsel regarding same.
Subtotal for Nancy A. Pacharzina:			<u>986.1</u>	<u>\$458,536.50</u>	
6/14/2007	Cheryl D. Kringle	295	7	\$ 2,065.00	Telephone conference with Guam counsel; met with Mr. Stephens regarding settlement/cert objection brief; legal research for settlement/cert objection brief; drafted settlement/cert objection brief.
6/15/2007	Cheryl D. Kringle	295	9.3	\$ 2,743.50	Worked on objection to Santos class certification and settlement brief.
6/16/2007	Cheryl D. Kringle	295	3.9	\$ 1,150.50	Worked on revisions to objection to Santos class certification and settlement brief.
6/18/2007	Cheryl D. Kringle	295	6	\$ 1,770.00	Conference with Ms. Pacharzina regarding brief objecting to Santos class certification and settlement; located docket files regarding same; worked on legal research regarding denial of final approval and value of settlement versus value of case; drafted Insert paragraphs regarding same.
6/19/2007	Cheryl D. Kringle	295	6.2	\$ 1,829.00	Worked on additional research for objection brief to Santos class certification and settlement regarding standards for final approval and cases denying final approval for lack of sufficient record; drafted additional Insert paragraphs for brief.
6/20/2007	Cheryl D. Kringle	295	1.2	\$ 354.00	Worked on additional research and drafting for opposition brief to Santos class certification and settlement.
6/22/2007	Cheryl D. Kringle	295	0.8	\$ 236.00	Worked on preparing for final fairness hearing.
7/26/2007	Cheryl D. Kringle	295	0.5	\$ 147.50	Read Government of Guam's Reply in Support of Motion For Final Approval of Settlement and Response to Smpao Plaintiff's Objections.
7/27/2007	Cheryl D. Kringle	295	0.7	\$ 206.50	Analyzed Santos briefing.
8/6/2007	Cheryl D. Kringle	295	1.9	\$ 560.50	Reviewed response briefs to analyzed claims numbers and created excel spreadsheet regarding same.
8/8/2007	Cheryl D. Kringle	295	1.1	\$ 324.50	Worked on objectors' reply brief and research.
8/9/2007	Cheryl D. Kringle	295	4	\$ 1,180.00	Worked on objectors' reply brief and research.
8/14/2007	Cheryl D. Kringle	295	0.8	\$ 236.00	Analyzed Governor's brief responding to objection brief.
8/15/2007	Cheryl D. Kringle	295	4.5	\$ 1,327.50	Worked on reply to Governor's brief regarding objections.
8/16/2007	Cheryl D. Kringle	295	5.3	\$ 1,563.50	Worked on legal research and outline for objectors' reply brief.
8/17/2007	Cheryl D. Kringle	295	5.7	\$ 1,681.50	Worked on objectors' brief.
8/20/2007	Cheryl D. Kringle	295	0.5	\$ 147.50	Personal conference with Ms. Pacharzina regarding research for objectors' briefing; researched cases.
8/21/2007	Cheryl D. Kringle	295	0.2	\$ 59.00	Responded to inquiry from Ms. Pacharzina regarding research for objectors' reply brief.
8/29/2007	Cheryl D. Kringle	295	0.3	\$ 88.50	Personal conference with Ms. Pacharzina regarding strategy and upcoming hearing.
9/4/2007	Cheryl D. Kringle	295	0.6	\$ 177.00	Researched issues related to appeal of final approval.
9/5/2007	Cheryl D. Kringle	295	0.6	\$ 177.00	Legal research regarding appeal of final settlement and email to Ms. Pacharzina reporting on same.

CHRISTINE NAPUTI V. GUAM #4162-001
TIME REPORT THRU 10/09/07

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

Trans Date	Timekeeper	Rate	Hours	Amount	Work Description
9/12/2007	Cheryl D. Kringle	295	1.6	\$ 472.00	Worked on issues in preparation for hearing including identifying key cases and preparing PowerPoint.
9/13/2007	Cheryl D. Kringle	295	5.6	\$ 1,652.00	Worked on preparations for oral argument including preparing PowerPoint and locating documents.
9/14/2007	Cheryl D. Kringle	295	4	\$ 1,180.00	Conference with Ms. Pacharzina regarding oral argument; worked on PowerPoint and research for oral argument.
9/15/2007	Cheryl D. Kringle	295	2.8	\$ 826.00	Conference with Ms. Pacharzina regarding oral argument; worked on PowerPoint for same; worked on identifying cases for same.
9/16/2007	Cheryl D. Kringle	295	2.6	\$ 767.00	Revised PowerPoint per Ms. Pacharzina; email with Ms. Pacharzina regarding same.
9/17/2007	Cheryl D. Kringle	295	0.7	\$ 206.50	Revised oral argument PowerPoint and forwarded same to Guam.
9/18/2007	Cheryl D. Kringle	295	0.2	\$ 59.00	Email correspondence with Ms. Pacharzina and Mr. Fisher regarding preparation for oral argument at final approval hearing.
9/20/2007	Cheryl D. Kringle	295	0.2	\$ 59.00	Reviewed filing and email regarding hearing.
	Subtotal for Cheryl D. Kringle :		<u>78.8</u>	<u>\$ 23,246.00</u>	
3/22/2006	Michael J. Estok	310	2.8	\$ 868.00	Researched issues on dismissing appeals and vacating orders.
	Subtotal for Michael J. Estok :		<u>2.8</u>	<u>\$ 868.00</u>	
12/29/2006	Amy E. Stanton	195	7.5	\$ 1,462.50	Prepared PowerPoint presentation for hearing regarding class settlement.
	Subtotal for Amy E. Stanton :		<u>7.5</u>	<u>\$ 1,462.50</u>	
3/13/2006	Eden B. Nordby	105	1	\$ 105.00	Updated pleadings index.
3/14/2006	Eden B. Nordby	105	0.5	\$ 52.50	Updated pleadings index.
5/30/2006	Eden B. Nordby	105	1	\$ 105.00	Updated pleadings index.
6/2/2006	Eden B. Nordby	105	0.2	\$ 21.00	Printed and updated pleadings index.
6/5/2006	Eden B. Nordby	105	1	\$ 105.00	Updated pleadings index; copied pleadings.
7/12/2006	Eden B. Nordby	105	0.5	\$ 52.50	Searched for new pleadings; printed documents.
7/21/2006	Eden B. Nordby	105	1	\$ 105.00	Updated pleadings index.
8/1/2006	Eden B. Nordby	105	0.5	\$ 52.50	Printed out new pleadings; requested new volume of pleadings file.
8/3/2006	Eden B. Nordby	105	1	\$ 105.00	Updated pleadings index; put pleadings in new file.
8/21/2006	Eden B. Nordby	105	1	\$ 105.00	Printed out new pleadings.
8/24/2006	Eden B. Nordby	105	0.5	\$ 52.50	Worked on updating pleadings file.
8/25/2006	Eden B. Nordby	105	2	\$ 210.00	Updated pleadings index and file.
11/30/2006	Eden B. Nordby	105	1.5	\$ 157.50	Printed documents; updated pleadings index and notebook; searched for document.
	Subtotal for Eden B. Nordby :		<u>11.7</u>	<u>\$ 1,228.50</u>	
GRAND TOTALS :			<u>1372.9</u>	<u>\$ 699,379.00</u>	

EXHIBIT B

CHRISTINE NAPUTI V. GUAM #4162
COST REPORT THRU 10/09/07

REPORTING LAW FIRM: TOUSLEY BRAIN STEPHENS PLLC

CATEGORY	AMOUNT
Reproductions	\$3,630.88
Postage	\$4.05
Filing Fee	\$200.00
Messenger	\$160.46
Long Distance Telephone	\$684.48
Computer Research	\$6,211.08
Travel Expense	\$16,765.94
CD/DVD	\$15.00
Miscellaneous/Expenses	\$15.00
TOTAL	\$27,686.89

Date: 10/10/2007

Detail Cost Transaction File List
Tousley Brain Stephens PLLC

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Client	Trans Date	H Tmr P	Tcd	Rate	Amount	Ref #
Tcode 110 Reproductions						
4162.001	08/17/2004	5 P 110			15.40 Reproductions	1
4162.001	10/26/2004	5 P 110			34.76 Reproductions	4
4162.001	10/28/2004	5 P 110			13.42 Reproductions	5
4162.001	10/29/2004	5 P 110			52.36 Reproductions	6
4162.001	11/02/2004	5 P 110			0.22 Reproductions	7
4162.001	11/03/2004	5 P 110			12.98 Reproductions	8
4162.001	11/05/2004	5 P 110			0.44 Reproductions	9
4162.001	11/08/2004	5 P 110			0.22 Reproductions	10
4162.001	11/12/2004	5 P 110			11.66 Reproductions	13
4162.001	11/16/2004	5 P 110			17.38 Reproductions	15
4162.001	11/18/2004	5 P 110			35.64 Reproductions	17
4162.001	11/24/2004	5 P 110			16.06 Reproductions	18
4162.001	11/29/2004	5 P 110			15.18 Reproductions	19
4162.001	12/03/2004	5 P 110			1.98 Reproductions	23
4162.001	01/12/2005	5 P 110			0.44 Reproductions	26
4162.001	01/13/2005	5 P 110			0.88 Reproductions	27
4162.001	01/25/2005	5 P 110			1.10 Reproductions	30
4162.001	01/27/2005	5 P 110			1.76 Reproductions	34
4162.001	01/31/2005	5 P 110			1.32 Reproductions	36
4162.001	02/01/2005	5 P 110			1.54 Reproductions	37
4162.001	02/02/2005	5 P 110			0.22 Reproductions	38
4162.001	02/09/2005	5 P 110			2.20 Reproductions	40
4162.001	02/11/2005	5 P 110			14.30 Reproductions	41
4162.001	02/14/2005	5 P 110			2.64 Reproductions	43
4162.001	02/16/2005	5 P 110			6.60 Reproductions	46
4162.001	02/17/2005	5 P 110			16.72 Reproductions	47
4162.001	02/21/2005	5 P 110			5.28 Reproductions	48
4162.001	02/23/2005	5 P 110			8.80 Reproductions	52
4162.001	02/24/2005	5 P 110			18.48 Reproductions	54
4162.001	03/03/2005	5 P 110			5.72 Reproductions	59
4162.001	03/04/2005	5 P 110			49.72 Reproductions	61
4162.001	03/09/2005	5 P 110			3.52 Reproductions	63
4162.001	03/11/2005	5 P 110			1.76 Reproductions	64
4162.001	03/15/2005	5 P 110			5.28 Reproductions	65
4162.001	03/18/2005	5 P 110			11.88 Reproductions	68
4162.001	03/23/2005	5 P 110			11.22 Reproductions	70
4162.001	03/24/2005	5 P 110			0.44 Copies, 2 copies	72
4162.001	03/24/2005	5 P 110			37.84 Copies, 172 copies	73
4162.001	03/28/2005	5 P 110			33.66 Reproductions	74
4162.001	04/07/2005	5 P 110			8.36 Reproductions	77
4162.001	05/12/2005	5 P 110			51.70 Copies, 235 copies	82
4162.001	06/16/2005	5 P 110			34.10 Reproductions	88
4162.001	06/17/2005	5 P 110			348.26 Reproductions	90
4162.001	06/20/2005	5 P 110			113.74 Reproductions	91
4162.001	06/21/2005	5 P 110			1.54 Reproductions	92
4162.001	06/22/2005	5 P 110			36.08 Reproductions	93
4162.001	06/23/2005	5 P 110			18.70 Reproductions	94
4162.001	06/28/2005	5 P 110			12.76 Reproductions	96
4162.001	07/01/2005	5 P 110			102.30 Reproductions	98
4162.001	07/05/2005	5 P 110			136.40 Reproductions	99
4162.001	07/06/2005	5 P 110			69.30 Reproductions	101
4162.001	07/07/2005	5 P 110			15.84 Reproductions	102
4162.001	07/11/2005	5 P 110			124.74 Reproductions	103
4162.001	07/12/2005	5 P 110			0.66 Reproductions	104
4162.001	07/13/2005	5 P 110			11.88 Reproductions	105
4162.001	07/18/2005	5 P 110			19.58 Reproductions	107
4162.001	07/22/2005	5 P 110			5.72 Reproductions	110

Date: 10/10/2007

Detail Cost Transaction File List
Tousley Brain Stephens PLLC

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Client	Trans Date	Trkr P	R P	Ted	Rate	Amount	Ref #
Tcode 110 Reproductions							
4162.001	07/27/2005	5	P	110		8.36 Reproductions	111
4162.001	07/29/2005	5	P	110		57.42 Reproductions	116
4162.001	08/08/2005	5	P	110		4.40 Reproductions	119
4162.001	08/16/2005	5	P	110		1.76 Reproductions	121
4162.001	09/21/2005	5	P	110		4.84 Reproductions	124
4162.001	09/26/2005	5	P	110		3.52 Reproductions	125
4162.001	09/28/2005	5	P	110		4.62 Copies	126
						\$5.94 Original amt	
						-\$1.32 Adj (6 bad copies x .22 - per Aveline)	

						\$4.62 Total due	
4162.001	09/29/2005	5	P	110		0.88 Copies	127
						\$6.60 Original Amount	
						-\$5.72 Less Adjustment (bad copies 26 x .22)	

						\$0.88 New amount due	
4162.001	10/05/2005	5	P	110		2.64 Reproductions	128
4162.001	10/06/2005	5	P	110		1.32 Reproductions	130
4162.001	10/07/2005	5	P	110		1.76 Reproductions	131
4162.001	10/21/2005	5	P	110		0.22 Reproductions	136
4162.001	10/26/2005	5	P	110		12.10 Reproductions	138
4162.001	11/03/2005	5	P	110		3.30 Reproductions	141
4162.001	11/11/2005	5	P	110		25.96 Reproductions	142
4162.001	11/18/2005	5	P	110		23.32 Reproductions	143
4162.001	11/29/2005	5	P	110		0.22 Reproductions	146
4162.001	03/02/2006	5	P	110		1.98 Reproductions	151
4162.001	03/09/2006	5	P	110		0.88 Reproductions	152
4162.001	03/11/2006	5	P	110		143.00 Reproductions	153
4162.001	03/16/2006	5	P	110		1.76 Reproductions	156
4162.001	03/20/2006	5	P	110		2.64 Reproductions	158
4162.001	03/29/2006	5	P	110		14.08 Reproductions	161
4162.001	03/31/2006	5	P	110		187.66 Reproductions	163
4162.001	04/20/2006	5	P	110		1.36 Copies PACER SERVICE CENTER - TB0328 (1/01/06 - 3/31/06)	168
4162.001	06/05/2006	5	P	110		30.36 Reproductions	173
4162.001	07/12/2006	5	P	110		0.88 Reproductions	175
4162.001	08/01/2006	5	P	110		2.42 Reproductions	176
4162.001	08/03/2006	5	P	110		2.64 Reproductions	177
4162.001	08/09/2006	5	P	110		5.28 Reproductions	182
4162.001	08/21/2006	5	P	110		34.98 Reproductions	184
4162.001	08/24/2006	5	P	110		5.72 Reproductions	187
4162.001	08/25/2006	5	P	110		31.68 Reproductions	188
4162.001	11/30/2006	5	P	110		8.58 Reproductions	193
4162.001	12/08/2006	5	P	110		4.18 Reproductions	196
4162.001	12/18/2006	5	P	110		37.62 Reproductions	202
4162.001	12/22/2006	5	P	110		7.26 Reproductions	207
4162.001	12/29/2006	5	P	110		48.40 Reproductions	211
4162.001	01/02/2007	5	P	110		0.44 Reproductions	213
4162.001	01/05/2007	5	P	110		2.86 Reproductions	214
4162.001	03/08/2007	5	P	110		6.60 Reproductions	220
4162.001	05/03/2007	5	P	110		3.96 Reproductions	222
4162.001	05/04/2007	5	P	110		17.16 Reproductions	223
4162.001	05/07/2007	5	P	110		18.26 Reproductions	224
4162.001	05/24/2007	5	P	110		30.14 Reproductions	225
4162.001	05/25/2007	5	P	110		23.98 Reproductions	226
4162.001	05/29/2007	5	P	110		23.10 Reproductions	227
4162.001	05/30/2007	5	P	110		8.58 Reproductions	228

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Client	Trans Date	Trkr	H P	Tod	Rate	Amount	Ref #
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4162.001	06/14/2007	5	P	110		53.24 Reproductions	236
4162.001	06/15/2007	5	P	110		12.10 Reproductions	237
4162.001	06/18/2007	5	P	110		22.00 Reproductions	238
4162.001	06/19/2007	5	P	110		16.50 Reproductions	240
4162.001	06/20/2007	5	P	110		12.32 Reproductions	242
4162.001	06/25/2007	5	P	110		100.10 Reproductions	245
4162.001	06/26/2007	5	P	110		36.30 Reproductions	247
4162.001	06/27/2007	5	P	110		1.32 Reproductions	248
4162.001	07/13/2007	5	P	110		99.22 Reproductions	251
4162.001	07/26/2007	5	P	110		18.70 Reproductions	253
4162.001	07/26/2007	5	P	110		18.70 Reproductions - 85 copies x \$0.22 = \$18.70 (ref Juliet's email dated 7/26/07)	254
4162.001	07/31/2007	5	P	110		1.32 Reproductions	256
4162.001	08/15/2007	5	P	110		1.54 Reproductions	257
4162.001	08/19/2007	5	P	110		38.72 Reproductions	258
4162.001	08/20/2007	5	P	110		7.92 Reproductions	260
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4162.001	08/22/2007	5	P	110		32.12 Reproductions	264
4162.001	08/23/2007	5	P	110		1.32 Reproductions	266
4162.001	08/24/2007	5	P	110		41.14 Reproductions	267
4162.001	08/27/2007	5	P	110		78.98 Reproductions	269
4162.001	08/28/2007	5	P	110		78.32 Reproductions	270
4162.001	09/11/2007	5	P	110		71.72 Reproductions	273
4162.001	09/12/2007	5	P	110		238.66 Reproductions	275
4162.001	09/13/2007	5	P	110		44.22 Reproductions	276
4162.001	09/16/2007	5	P	110		104.06 Reproductions	278
Total for Tcode 110					Billable	3630.88 Reproductions	
Tcode 114 Postage							
4162.001	12/13/2006	5	P	114		4.05 Postage	201
Total for Tcode 114					Billable	4.05 Postage	
Tcode 115 Filing Fee							
4162.001	01/26/2005	5	P	115		100.00 Filing Fee CLERK, DISTRICT COURT OF GUAM - PRO HAC VICE APPLICATION FEE (CH REQ JKA)	32
4162.001	01/26/2005	5	P	115		100.00 Filing Fee CLERK, DISTRICT COURT OF GUAM - PRO HAC VICE APPLICATION FEE (CH REQ JKA)	33
Total for Tcode 115					Billable	200.00 Filing Fee	
Tcode 120 Messenger							
4162.001	07/02/2005	5	P	120		34.85 Messenger UPS #1ZF643546693401500	109
4162.001	05/01/2006	5	P	120		27.88 Messenger FEDERAL EXPRESS - TRACKING #792702311913 (INVOICE DATE 4/28/06)	172
4162.001	06/14/2007	5	P	120		55.62 Messenger FEDERAL EXPRESS KDS DELIVERY TO JAMIE CANTO (INVOICE #8-097-75311)	244
4162.001	07/05/2007	5	P	120		42.11 Messenger FEDERAL EXPRESS INVOICE # 8-106-72645	250
Total for Tcode 120					Billable	160.46 Messenger	

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Client	Trans Date	Trkr P	R P	Tcd	Rate	Amount	Ref #
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4162.001	09/21/2004	S	P	130		7.60 Long Distance Telephone	2
4162.001	10/20/2004	S	P	130		11.17 Long Distance Telephone	3
4162.001	11/09/2004	S	P	130		0.24 Long Distance Telephone	11
4162.001	11/11/2004	S	P	130		0.72 Long Distance Telephone	12
4162.001	11/15/2004	S	P	130		11.17 Long Distance Telephone	14
4162.001	11/17/2004	S	P	130		2.86 Long Distance Telephone	16
4162.001	11/29/2004	S	P	130		8.32 Long Distance Telephone	20
4162.001	12/01/2004	S	P	130		0.24 Long Distance Telephone	21
4162.001	01/10/2005	S	P	130		5.23 Long Distance Telephone	25
4162.001	01/13/2005	S	P	130		12.83 Long Distance Telephone	28
4162.001	01/25/2005	S	P	130		13.78 Long Distance Telephone	31
4162.001	01/27/2005	S	P	130		6.42 Long Distance Telephone	35
4162.001	02/04/2005	S	P	130		0.73 Long Distance Telephone	39
4162.001	02/11/2005	S	P	130		13.31 Long Distance Telephone	42
4162.001	02/14/2005	S	P	130		4.75 Long Distance Telephone	44
4162.001	02/15/2005	S	P	130		0.24 Long Distance Telephone	45
4162.001	02/21/2005	S	P	130		0.72 Long Distance Telephone	49
4162.001	02/22/2005	S	P	130		0.72 Long Distance Telephone, to GUAM,	51
4162.001	02/23/2005	S	P	130		1.91 Long Distance Telephone	53
4162.001	02/24/2005	S	P	130		5.24 Long Distance Telephone	55
4162.001	02/28/2005	S	P	130		0.24 Long Distance Telephone	56
4162.001	03/01/2005	S	P	130		0.24 Long Distance Telephone	57
4162.001	03/02/2005	S	P	130		2.38 Long Distance Telephone	58
4162.001	03/03/2005	S	P	130		8.08 Long Distance Telephone	60
4162.001	03/04/2005	S	P	130		5.23 Long Distance Telephone	62
4162.001	03/15/2005	S	P	130		3.81 Long Distance Telephone	66
4162.001	03/18/2005	S	P	130		20.67 Long Distance Telephone	69
4162.001	03/23/2005	S	P	130		14.73 Long Distance Telephone	71
4162.001	03/28/2005	S	P	130		0.48 Long Distance Telephone	75
4162.001	04/06/2005	S	P	130		0.24 Long Distance Telephone	76
4162.001	04/07/2005	S	P	130		0.24 Long Distance Telephone	78
4162.001	05/10/2005	S	P	130		4.52 Long Distance Telephone	81
4162.001	05/20/2005	S	P	130		5.47 Long Distance Telephone	83
4162.001	05/23/2005	S	P	130		4.28 Long Distance Telephone	84
4162.001	05/26/2005	S	P	130		3.33 Long Distance Telephone	85
4162.001	06/15/2005	S	P	130		11.41 Long Distance Telephone	87
4162.001	06/16/2005	S	P	130		0.46 Long Distance Telephone	89
4162.001	06/27/2005	S	P	130		2.85 Long Distance Telephone	95
4162.001	06/29/2005	S	P	130		3.67 Long Distance Telephone	97
4162.001	07/05/2005	S	P	130		0.24 Long Distance Telephone	100
4162.001	07/13/2005	S	P	130		11.17 Long Distance Telephone	106
4162.001	07/29/2005	S	P	130		11.40 Long Distance Telephone	117
4162.001	08/03/2005	S	P	130		2.14 Long Distance Telephone	118
4162.001	08/08/2005	S	P	130		0.24 Long Distance Telephone	120
4162.001	09/06/2005	S	P	130		6.18 Long Distance Telephone	123
4162.001	10/05/2005	S	P	130		0.19 Long Distance Telephone	129
4162.001	10/10/2005	S	P	130		2.62 Long Distance Telephone	132
4162.001	10/11/2005	S	P	130		2.38 Long Distance Telephone	133
4162.001	10/25/2005	S	P	130		13.78 Long Distance Telephone	137
4162.001	10/31/2005	S	P	130		1.43 Long Distance Telephone	139
4162.001	11/01/2005	S	P	130		0.24 Long Distance Telephone	140
4162.001	03/10/2006	S	P	130		4.62 Long Distance Telephone	154
4162.001	03/13/2006	S	P	130		19.48 Long Distance Telephone	155
4162.001	03/17/2006	S	P	130		9.27 Long Distance Telephone	157
4162.001	03/26/2006	S	P	130		20.76 Long Distance Telephone	160
4162.001	03/29/2006	S	P	130		0.38 Long Distance Telephone	162
4162.001	04/06/2006	S	P	130		1.20 Long Distance Telephone	164

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Client	Trans Date	M Tmtr P	Tcd	Rate	Amount	Ref #
Tcode 130 Long Distance Telephone						
4162.001	04/14/2006	5 P	130		229.75 Long Distance Telephone SPRINT SPECTRUM L.P. d.b.a. SPRINT PCS - ROAMING CHARGES WHILE KDS WAS IN GUAM	166
4162.001	06/05/2006	5 P	130		1.19 Long Distance Telephone	174
4162.001	08/01/2006	5 P	130		-3.75 Long Distance Telephone - 8-1-06 thru 8-8-06 credit adjustment on long distance overcharge.	189
4162.001	08/07/2006	5 P	130		5.70 Long Distance Telephone	178
4162.001	08/08/2006	5 P	130		0.24 Long Distance Telephone	179
4162.001	08/14/2006	5 P	130		0.24 Long Distance Telephone	183
4162.001	08/21/2006	5 P	130		16.87 Long Distance Telephone	185
4162.001	08/22/2006	5 P	130		0.24 Long Distance Telephone	186
4162.001	11/29/2006	5 P	130		2.86 Long Distance Telephone	192
4162.001	11/30/2006	5 P	130		0.96 Long Distance Telephone	194
4162.001	12/07/2006	5 P	130		5.94 Long Distance Telephone	195
4162.001	12/08/2006	5 P	130		0.20 Long Distance Telephone	197
4162.001	12/12/2006	5 P	130		1.00 Long Distance Telephone	199
4162.001	12/14/2006	5 P	130		5.47 Long Distance Telephone	200
4162.001	12/18/2006	5 P	130		12.12 Long Distance Telephone	203
4162.001	12/19/2006	5 P	130		3.33 Long Distance Telephone	204
4162.001	12/20/2006	5 P	130		0.48 Long Distance Telephone	205
4162.001	12/21/2006	5 P	130		4.75 Long Distance Telephone	206
4162.001	12/28/2006	5 P	130		3.57 Long Distance Telephone	210
4162.001	01/24/2007	5 P	130		9.50 Long Distance Telephone	215
4162.001	06/04/2007	5 P	130		3.80 Long Distance Telephone	230
4162.001	06/06/2007	5 P	130		0.90 Long Distance Telephone	233
4162.001	06/07/2007	5 P	130		1.67 Long Distance Telephone	235
4162.001	06/18/2007	5 P	130		0.34 Long Distance Telephone	239
4162.001	06/19/2007	5 P	130		6.89 Long Distance Telephone	241
4162.001	06/20/2007	5 P	130		6.36 Long Distance Telephone	243
4162.001	06/25/2007	5 P	130		0.48 Long Distance Telephone	246
4162.001	08/19/2007	5 P	130		17.10 Long Distance Telephone	259
4162.001	08/20/2007	5 P	130		7.81 Long Distance Telephone	261
4162.001	08/22/2007	5 P	130		9.67 Long Distance Telephone	263
4162.001	08/22/2007	5 P	130		3.10 Long Distance Telephone	265
4162.001	08/30/2007	5 P	130		0.20 Long Distance Telephone	271
4162.001	09/05/2007	5 P	130		0.24 Long Distance Telephone	272
4162.001	09/11/2007	5 P	130		1.30 Long Distance Telephone	274
4162.001	09/13/2007	5 P	130		0.24 Long Distance Telephone	277
4162.001	09/24/2007	5 P	130		4.04 Long Distance Telephone	279
4162.001	09/25/2007	5 P	130		2.54 Long Distance Telephone	280
4162.001	09/26/2007	5 P	130		0.10 Long Distance Telephone	281
4162.001	10/03/2007	5 P	130		8.79 Long Distance Telephone	283
Total for Tcode 130				Billable	584.48 Long Distance Telephone	
Tcode 155 Computer Research						
4162.001	11/01/2004	5 P	155		0.80 Computer Research WESTLAW [10/01/04 - 10/31/04]	22
4162.001	12/01/2004	5 P	155		2.00 Computer Research WESTLAW [11/01/04 - 11/30/04]	24
4162.001	01/01/2005	5 P	155		238.80 Computer Research WESTLAW [12/01/04 - 12/31/04]	29
4162.001	02/01/2005	5 P	155		97.20 Computer Research WESTLAW [01/01/05 - 01/31/05]	50
4162.001	03/01/2005	5 P	155		281.60 Computer Research WESTLAW [02/01/05 - 02/28/05]	67
4162.001	04/01/2005	5 P	155		72.08 Computer Research PACER SERVICE CENTER [01/01/05 - 03/31/05]	79
4162.001	04/01/2005	5 P	155		520.40 Computer Research WESTLAW [03/01/05 - 03/31/05]	80
4162.001	05/01/2005	5 P	155		38.40 Computer Research WESTLAW [04/01/05 - 04/30/05]	86
4162.001	07/01/2005	5 P	155		922.80 Computer Research WESTLAW [06/01/05 - 06/30/05]	112
4162.001	07/01/2005	5 P	155		36.24 Computer Research PACER SERVICE CENTER [04/01/05 - 06/30/05]	114

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Tcode 155 Computer Research							
4162.001	07/01/2005	5	P	155		277.92 Computer Research PACER SERVICE CENTER [04/01/05 - 06/30/05]	115
4162.001	08/01/2005	5	P	155		141.20 Computer Research WESTLAW [07/01/05 - 07/31/05]	122
4162.001	10/01/2005	5	P	155		17.28 Computer Research PACER SERVICE CENTER [07/01/05 - 09/30/05]	134
4162.001	10/01/2005	5	P	155		160.32 Computer Research PACER SERVICE CENTER [07/01/05 - 09/30/05]	135
4162.001	11/01/2005	5	P	155		618.00 Computer Research WESTLAW [10/01/05 - 10/31/05]	145
4162.001	11/02/2005	5	P	155		91.00 Computer Research LEXISNEXIS COURTLINK [10/01/05 - 10/31/05]	144
4162.001	12/01/2005	5	P	155		120.40 Computer Research WESTLAW [11/01/05 - 11/30/05]	147
4162.001	01/01/2006	5	P	155		34.00 Computer Research PACER SERVICE CENTER [10/01/05 - 12/31/05]	149
4162.001	01/06/2006	5	P	155		76.00 Computer Research PACER SERVICE CENTER - TB0328	148
4162.001	02/01/2006	5	P	155		46.40 Computer Research WESTLAW INVOICE NO. 810723446 (1/1/06 - 1/31/06)	150
4162.001	04/01/2006	5	P	155		48.80 Computer Research WESTLAW - [3/01/06 - 3/31/06] INVOICE NO. 811094796	165
4162.001	04/06/2006	5	P	155		4.32 Computer Research PACER SERVICE CENTER - TB0005 (1/01/06 - 3/31/06)	167
4162.001	08/01/2006	5	P	155		5.92 Computer Research PACER SERVICE CENTER - (TB0005 7/06/06)	180
4162.001	08/01/2006	5	P	155		19.12 Computer Research PACER SERVICE CENTER - (TB0328 7/06/06)	181
4162.001	09/01/2006	5	P	155		524.40 Computer Research VVESTLAW - (INVOICE NO. 812068692 8/01/06 - 8/31/06)	190
4162.001	10/05/2006	5	P	155		45.36 Computer Research PACER SERVICE CENTER	191
4162.001	01/01/2007	5	P	155		82.00 Computer Research WESTLAW - (INVOICE NO. 812856222 DECEMBER USAGE)	216
4162.001	01/08/2007	5	P	155		5.12 Computer Research PACER SERVICE CENTER - SEARCHES 10/01/06 - 12/31/06	217
4162.001	02/01/2007	5	P	155		40.80 Computer Research WESTLAW - JANUARY USAGE (INVOICE NO. 813054167)	219
4162.001	04/05/2007	5	P	155		6.00 Computer Research PACER SERVICE CENTER - 1/01/07 - 3-31-07 USAGE	221
4162.001	06/01/2007	5	P	155		280.00 Computer Research WESTLAW INVOICE #813805943	249
4162.001	07/01/2007	5	P	155		711.60 Computer Research WESTLAW INVOICE # 813990314	255
4162.001	07/10/2007	5	P	155		102.80 Computer Research PACER SERVICE CENTER 4/1/07 - 6/30/07 USAGE	252
4162.001	08/01/2007	5	P	155		36.40 Computer Research WESTLAW INVOICE #814178290	268
4162.001	09/01/2007	5	P	155		505.60 Computer Research WESTLAW INVOICE #814380625	282
Total for Tcode 155					Billable	62117.08 Computer Research	
Tcode 170 Travel Expense							
4162.001	03/12/2006	5	P	170		3542.31 Travel Expense REIMBURSEMENT KDS - HEARING IN GUAM 3/12/06 - 3/16/06	159
						PARKING = \$54.85	
						MILEAGE = \$27.59	
						TAXI = \$55.00	
						AIRFARE = \$2758.36	
						HOTEL = \$ 547.18	
						MEALS = \$93.33	
						TIPS = \$6.00	
4162.001	04/01/2006	5	P	170		2848.86 Travel Expense KDS VISA - AIR FARE TO GUAM FOR NAP (4/2/06 - 4/10/06)	170

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Client	Trans Date	Trkx	P	Tcd	Rate	Amount	Ref #
Tcode 170 Travel Expense							
4162.001	04/02/2006	5	P	170		4276.14 Travel Expense KIM D. STEPHENS - REIMBURSEMENT FOR TRAVEL EXPENSES FOR TRIP TO GUAM (4/2/06 - 4/09/06)	169
						TAXI = \$100.00 AIRFARE = \$2,950.00 HOTEL = \$447.18 MEALS = \$766.07 TIPS = \$10.00 MISC = \$2.89	
4162.001	05/01/2006	5	P	170		869.66 Travel Expense NAP VISA - TRAVEL EXPENSES FOR TRIP TO GUAM (4/2/06 - 4/10/06)	171
						HOTEL = \$571.94 MEALS = \$75.04 RENTAL CAR = \$202.80 WIFI ACCESS = \$6.95 GAS = \$12.93	
4162.001	12/12/2006	5	P	170		16.27 Travel Expense FRONTIER BANK VISA - (NAP) PASSPORT	208
4162.001	12/12/2006	5	P	170		1961.40 Travel Expense FRONTIER BANK VISA - (NAP) AIRFARE	209
4162.001	02/01/2007	5	P	170		545.25 Travel Expense VISA - (NAP) TRAVEL TO GUAM FOR PRELIMINARY SETTLEMENT APPROVAL HEARING (1/1/07 - 1/04/07)	218
						TAXI = \$85.40 HOTEL = \$397.88 MEALS = \$61.97	
4162.001	10/01/2007	5	P	170		1832.56 Travel Expense VISA (NAP) AIRFARE FOR TRIP TO GUAM (8/31 \$1822.56, 9/1 \$10.00)	284
4162.001	10/01/2007	5	P	170		577.25 Travel Expense VISA (NAP) TRAVEL EXPENSES FOR TRIP TO GUAM (TRIP 9/17-9/23):	285
						HOTEL (9/21 & 9/22): \$421.80 TELEPHONE: \$2.25 INTERNET ACCESS: \$12.00 MEALS: \$32.20 PARKING: \$109.00 ----- TOTAL: \$577.25	
4162.001	10/01/2007	5	P	170		296.24 Travel Expense NANCY PACHARZINA REIMBURSEMENT FOR TRAVEL EXPENSES FOR TRIP TO GUAM (TRIP 9/17-9/23):	286
						HOTEL (9/18-9/20): \$251.26 MEALS: \$44.98 ----- TOTAL: \$296.24	
Total for Tcode 170					Billable	15765.94 Travel Expense	
Tcode 190 CD/DVD							
4162.001	12/29/2006	5	P	190		15.00 CD/DVD	212
Total for Tcode 190					Billable	15.00 CD/DVD	
Tcode 199 Miscellaneous/Expense							
4162.001	07/11/2005	5	P	199		5.00 Miscellaneous/Expense - Heavy duty notebook/CBD	108
4162.001	07/13/2005	5	P	199		10.00 Miscellaneous/Expense - 2 binders @\$5.00 each/JAL	113

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Total for Tcode 199					Billable	15.00 Miscellaneous/Expense	
<hr/>							
GRAND TOTALS							
<hr/>							
					Billable	27686.89	

CERTIFICATE OF SERVICE

I, JAMES L. CANTO II, certify that I caused a copy of the foregoing document here filed to be served on the following individuals or entities on October 12, 2007, via hand delivery at the following addresses:

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